Budget Report
FY 2027

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-79336489

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	128	N/A	14,487,977

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	128	N/A	11,837,642
Non-located - 05 Carbon	0	N/A	2,650,335

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Gary Gates

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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FY 2027

48 Stillwater

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,446,486.04	146,247.39	10%	10.11%	13,788.73	1,103,120.33	329,576.98	22.75
10 Transportation	95,613.34	19,122.67	20%	20.00%	26,071.18	61,746.71	7,795.45	0.54
11 Bus Depreciation Reserve	572,903.97	0.00	N/A	0.00%	513,716.05	0.00	59,187.92	4.09
13 Tuition	154,900.81		N/A		7,940.02	24,657.04	122,303.75	8.44
14 Retirement	195,000.00	39,000.00	20%	20.00%	13,482.10	181,517.90		
17 Adult Education	28,477.75	0.00	35%	0.00%	28,477.75	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,712.10	0.00	N/A	0.00%	6,339.44	872.66	12,500.00	0.86
29 Flexibility	12,750.47	0.00	N/A	0.00%	10,367.18	2,383.29	0.00	0.00
61 Building Reserve	138,936.70	0.00	N/A	0.00%	85,021.70	35,272.14	18,642.86	1.29
Total of All Funds	2,664,781.18	204,370.06			705,204.15	1,409,570.07	550,006.96	37.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	90
M1	ABSAROKEE 7-8	38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	498,068.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,789.68
D.	At Risk Student	(I-D)	2,521.89
E.	Indian Education For All	(I-E)	3,344.64
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	3,202.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,748.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,189.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	977,803.27
C.	Maximum Budget Limit	(II-C)	1,217,102.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	427,320.15
E.	Adopted Budget	(II-E)	1,406,255.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,035,341.16
H.	Maximum Budget Limit	(II-H)	1,295,747.77
I.	Highest Budget Without a Vote	(II-I)	1,446,486.04
J.	Highest Budget	(II-J)	1,446,486.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,446,486.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,648.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,598.79
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,598.79	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,788.73
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	2,521.05	
	2. Remaining Fund Balance Available (970b)	(III-D2)	11,267.68	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		160,036.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,446,486.04
	1. BASE Budget Limit	(V-A1)	1,035,341.16	
	2. Over-BASE Budget	(V-A2)	411,144.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		498,068.63
	1. Direct State Aid Paid By State	(V-B1)	498,068.63	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,789.68
D.	At Risk Student	(V-D)		2,521.89
E.	Indian Education For All	(V-E)		3,344.64
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		3,202.56
H.	Special Education Allowable Cost Payment	(V-H)		24,748.92
I.	Remaining Fund Balance Available	(V-I)		11,267.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		61,984.38
	1. Actual Non-Levy Revenue	(V-J1)	61,897.15	
	2. Anticipated Non-Levy Revenue	(V-J2)	87.23	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		332,852.78
	1. Elementary County BASE Distribution	(V-L1)	332,852.78	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,035,341.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		81,567.90
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	2,521.05	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	79,046.85	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		329,576.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		411,144.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.75
1.	District Property Tax Levy Mills	(V-S1)	22.75	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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48 Stillwater

0861 Absarokee Elem

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01 General Fund

Adopted Budget	0001	1,446,486.04

Budget Uses

Expenditure Budget	0002	1,446,486.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,788.73
Direct State Aid	3110	498,068.63
Quality Educator	3111	94,789.68
At Risk Student	3112	2,521.89
Indian Education For All	3113	3,344.64
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	24,748.92
Data For Achievement	3116	3,202.56
Elementary County BASE Distribution	2250	332,852.78
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	61,897.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	87.23
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	79,046.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	329,576.98		
District Tax Levy			1110	329,576.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,446,486.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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0861 Absarokee Elem

Submit ID: 0861-79336489

10 Transportation Fund

Adopted Budget	0001	95,613.34

Budget Uses

Expenditure Budget	0002	95,613.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,133.36
Contingency	0006	5,613.34
Over-Schedule	0011	33,866.64
Fund Balance for Budget	TFS48	45,193.85
Operating Reserve	0961	19,122.67
Unreserved Fund Balance Reappropriated	0970	26,071.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,436.67
State - On-Schedule Transportation Reimbursement	3210	46,310.04
District Tax Levy	1110	7,795.45
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	95,613.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	572,903.97

Budget Uses

Expenditure Budget	0002	572,903.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	513,716.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513,716.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,187.92
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	572,903.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Chevrolet Micro Bird	2026	47,250.00	0.00	9,450.00	9,450.00
Blue Bird All Amer - Act	2025	124,000.00	24,800.00	24,800.00	24,800.00
2021 Ford Expedition	2024	25,979.00	10,391.60	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	40,000.00	10,000.00	10,000.00
2020 International IC CE	2020	48,710.62	58,452.72	9,742.12	9,742.12
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
Total					59,187.92

13 Tuition Fund

Adopted Budget	0001	154,900.81

Budget Uses

Expenditure Budget	0002	154,900.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,940.02
Unreserved Fund Balance Reappropriated	0970	7,940.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	24,657.04
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	122,303.75
District Mills	999	8.44
Total Estimated Revenues to Fund Adopted Budget	0004	154,900.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,482.10
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	13,482.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	181,517.90
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	28,477.75

Budget Uses

Expenditure Budget	0002	28,477.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,477.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,477.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,477.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,712.10

Budget Uses

Expenditure Budget	0002	19,712.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,339.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,339.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	872.66
District Tax Levy	1110	12,500.00
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	19,712.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	12,750.47

Budget Uses

Expenditure Budget	0002	12,750.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,367.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,367.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,383.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,750.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	138,936.70

Budget Uses

Expenditure Budget		0002	138,936.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,021.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,021.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,272.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,642.86
District Mills		999	1.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.29
Total Estimated Revenues to Fund Adopted Budget		0004	138,936.70

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-75131305

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
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District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	78	20,420,835

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Gary Gates

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-75131305

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,221,002.80	123,083.49	10%	10.08%	14,552.04	948,562.05	257,888.71	12.63
10 Transportation	95,613.34	19,122.67	20%	20.00%	27,219.05	61,746.71	6,647.58	0.33
11 Bus Depreciation Reserve	566,178.44	0.00	N/A	0.00%	497,626.87	0.00	68,551.57	3.36
13 Tuition	43,284.68		N/A		28,914.72	0.00	14,369.96	0.70
14 Retirement	165,000.00	33,000.00	20%	20.00%	15,444.97	149,555.03		
17 Adult Education	18,388.34	0.00	35%	0.00%	18,388.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	139,369.14	0.00	N/A	0.00%	117,184.50	784.64	21,400.00	1.05
29 Flexibility	120,644.43	0.00	N/A	0.00%	108,898.21	11,746.22	0.00	0.00
61 Building Reserve	134,106.65	0.00	N/A	0.00%	85,021.65	35,609.01	13,475.99	0.66
Total of All Funds	2,503,587.82	175,206.16			913,250.35	1,208,003.66	382,333.81	18.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 78 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	465,799.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,842.32
D.	At Risk Student	(I-D)	1,441.78
E.	Indian Education For All	(I-E)	2,038.14
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,951.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,853.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,212.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	926,254.10
C.	Maximum Budget Limit	(II-C)	1,155,181.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	283,565.04
E.	Adopted Budget	(II-E)	1,210,693.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	930,911.28
H.	Maximum Budget Limit	(II-H)	1,165,492.07
I.	Highest Budget Without a Vote	(II-I)	1,221,002.80
J.	Highest Budget	(II-J)	1,221,002.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,221,002.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			122,100.28
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			983.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	983.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			14,552.04
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,470.18		
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,081.86		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			137,635.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,221,002.80
	1. BASE Budget Limit	(V-A1)	930,911.28		
	2. Over-BASE Budget	(V-A2)	290,091.52		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			465,799.70
	1. Direct State Aid Paid By State	(V-B1)	465,799.70		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			68,842.32
D.	At Risk Student	(V-D)			1,441.78
E.	Indian Education For All	(V-E)			2,038.14
F.	American Indian Achievement Gap	(V-F)			512.00
G.	Data For Achievement	(V-G)			1,951.56
H.	Special Education Allowable Cost Payment	(V-H)			14,853.13
I.	Remaining Fund Balance Available	(V-I)			13,081.86
J.	Non-Levy Revenue and Funding Sources	(V-J)			53,239.13
	1. Actual Non-Levy Revenue	(V-J1)	51,266.24		
	2. Anticipated Non-Levy Revenue	(V-J2)	1,972.89		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			309,151.66
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	309,151.66		
M.	**Subtotal of BASE Budget Revenue	(V-M)			930,911.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			32,202.81
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,470.18		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

5.	Tuition	(V-O5)	30,732.63	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,888.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		290,091.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.63
1.	District Property Tax Levy Mills	(V-S1)	12.63	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-75131305

01 General Fund

Adopted Budget	0001	1,221,002.80

Budget Uses

Expenditure Budget	0002	1,221,002.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,552.04
Direct State Aid	3110	465,799.70
Quality Educator	3111	68,842.32
At Risk Student	3112	1,441.78
Indian Education For All	3113	2,038.14
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	14,853.13
Data For Achievement	3116	1,951.56
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	309,151.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	51,266.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,972.89
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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48 Stillwater
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,732.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	257,888.71		
District Tax Levy			1110	257,888.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,221,002.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-75131305

10 Transportation Fund

Adopted Budget	0001	95,613.34

Budget Uses

Expenditure Budget	0002	95,613.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,133.36
Contingency	0006	5,613.34
Over-Schedule	0011	33,866.64
Fund Balance for Budget	TFS48	46,341.72
Operating Reserve	0961	19,122.67
Unreserved Fund Balance Reappropriated	0970	27,219.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,436.67
State - On-Schedule Transportation Reimbursement	3210	46,310.04
District Tax Levy	1110	6,647.58
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	95,613.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0862 Absarokee H S

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	566,178.44

Budget Uses

Expenditure Budget	0002	566,178.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	497,626.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497,626.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,551.57
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	566,178.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Chevrolet Micro Bird HD	2026	47,250.00	0.00	9,450.00	9,450.00
Blue Bird All Amer - Act	2025	124,000.00	24,800.00	24,800.00	24,800.00
2021 Ford Expedition	2024	25,979.00	10,391.60	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	40,000.00	10,000.00	10,000.00
2021 International IC CE	2020	48,710.62	58,452.72	9,742.12	9,742.12
2020 International IC CE	2019	93,636.22	131,090.68	18,727.24	9,363.65
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
2012 Thomas HDX Pusher	2011	116,275.00	174,412.50	N/A	NA
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Total					68,551.57

13 Tuition Fund

Adopted Budget	0001	43,284.68

Budget Uses

Expenditure Budget	0002	43,284.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,914.72
Unreserved Fund Balance Reappropriated	0970	28,914.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,369.96
District Mills	999	0.70
Total Estimated Revenues to Fund Adopted Budget	0004	43,284.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,444.97
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	15,444.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	149,555.03
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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48 Stillwater

0862 Absarokee H S

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17 Adult Education Fund

Adopted Budget	0001	18,388.34

Budget Uses

Expenditure Budget	0002	18,388.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,388.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,388.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,388.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	139,369.14

Budget Uses

Expenditure Budget	0002	139,369.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,184.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,184.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	784.64
District Tax Levy	1110	21,400.00
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	139,369.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	120,644.43

Budget Uses

Expenditure Budget	0002	120,644.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,898.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,898.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,746.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,644.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-75131305

61 Building Reserve Fund

Adopted Budget		0001	134,106.65

Budget Uses

Expenditure Budget		0002	134,106.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,021.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,021.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,609.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,475.99
District Mills		999	0.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.66
Total Estimated Revenues to Fund Adopted Budget		0004	134,106.65

Budget Report
FY 2027

31 Mineral

Submit ID: 0577-72855237

0577 Alberton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 113	43	5,607,037

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	84	37	3,230,624
Non-located - 32 Missoula	29	6	2,376,413

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Diehl

(Signature) (Date)

Chairperson, School Trustees: Patrick Manson

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

31 Mineral

Submit ID: 0577-72855237

0577 Alberton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,087,907.83	209,979.05	10%	10.06%	13,783.29	1,692,450.30	381,674.24	68.07
10 Transportation	300,000.00	60,000.00	20%	20.00%	146,085.49	60,059.55	93,854.96	16.74
11 Bus Depreciation Reserve	360,609.97	0.00	N/A	0.00%	301,612.69	0.00	58,997.28	10.52
13 Tuition	275,628.00		N/A		104,104.40	0.00	171,523.60	30.59
14 Retirement	300,000.00	60,000.00	20%	20.00%	48,207.99	251,792.01		
17 Adult Education	54,000.00	0.00	35%	0.00%	42,685.04	0.00	11,314.96	2.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,619.47	0.00	N/A	0.00%	11,200.78	1,418.69	25,000.00	4.46
29 Flexibility	112,786.42	0.00	N/A	0.00%	97,124.80	15,661.62	0.00	0.00
61 Building Reserve	211,879.44	0.00	N/A	0.00%	112,789.44	79,272.00	19,818.00	3.53
Total of All Funds	3,740,431.13	329,979.05			877,593.92	2,100,654.17	762,183.04	135.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

31 Mineral

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0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	89 *
M1	ALBERTON 7-8	24 *
H1	ALBERTON HS 9-12	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	773,807.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,624.21
D.	At Risk Student	(I-D)	16,019.30
E.	Indian Education For All	(I-E)	4,076.28
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	3,903.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,911.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,369.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	166
B.	BASE Budget Limit	(II-B)	1,690,911.83
C.	Maximum Budget Limit	(II-C)	2,121,978.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	381,674.24
E.	Adopted Budget	(II-E)	2,072,586.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,683,161.16
H.	Maximum Budget Limit	(II-H)	2,126,127.30
I.	Highest Budget Without a Vote	(II-I)	2,087,907.83
J.	Highest Budget	(II-J)	2,126,127.30
K.	Highest Voted Amount	(II-K)	38,219.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,087,907.83

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		208,790.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,188.27
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,188.27	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,783.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,783.29	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		223,762.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	55,387.37	20,524.54	75,911.91
B.	Special Education RSBG to Coop	5,954.02	2,415.31	8,369.33
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	24,536.56	9,175.94	33,712.50

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	800,185.80	367,929.50	1,168,115.30
		987,849.80	743,262.50	1,731,112.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	348,710.98	262,371.66	611,082.64
H.	Special Education in BASE@40%	24,536.56	9,175.94	33,712.50
I.	Subsidized BASE Amount	373,247.54	271,547.60	644,795.14
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,087,907.83
1.	BASE Budget Limit	(V-A1)	1,683,161.16	
2.	Over-BASE Budget	(V-A2)	404,746.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		773,807.20
1.	Direct State Aid Paid By State	(V-B1)	773,807.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,624.21
D.	At Risk Student	(V-D)		16,019.30
E.	Indian Education For All	(V-E)		4,076.28
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		3,903.12

H.	Special Education Allowable Cost Payment	(V-H)		75,911.91
I.	Remaining Fund Balance Available	(V-I)		13,783.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,447.29
	1. Actual Non-Levy Revenue	(V-J1)	5,447.29	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		625,564.56
	1. Elementary County BASE Distribution	(V-L1)	362,093.80	
	2. High School County BASE Distribution	(V-L2)	263,470.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,683,161.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		23,072.43
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	23,072.43	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		381,674.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,746.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		68.07
	1. District Property Tax Levy Mills	(V-S1)	68.07	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		68.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

31 Mineral

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0577 Alberton K-12 Schools

01 General Fund

Adopted Budget	0001	2,087,907.83

Budget Uses

Expenditure Budget	0002	2,087,907.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,783.29
Direct State Aid	3110	773,807.20
Quality Educator	3111	163,624.21
At Risk Student	3112	16,019.30
Indian Education For All	3113	4,076.28
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	75,911.91
Data For Achievement	3116	3,903.12
Elementary County BASE Distribution	2250	362,093.80
High School County BASE Distribution	2260	263,470.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,407.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	40.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0577 Alberton K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,072.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	381,674.24		
District Tax Levy			1110	381,674.24
Total Estimated Revenues to Fund Adopted Budget			0004	2,087,907.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,599.58
Contingency	0006	5,459.96
Over-Schedule	0011	239,940.46
Fund Balance for Budget	TFS48	206,085.49
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	146,085.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,014.88
State - On-Schedule Transportation Reimbursement	3210	45,044.67
District Tax Levy	1110	93,854.96
District Mills	999	16.74
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	360,609.97

Budget Uses

Expenditure Budget	0002	360,609.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	301,612.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	301,612.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,997.28
District Mills	999	10.52
Total Estimated Revenues to Fund Adopted Budget	0004	360,609.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2025	45,188.00	9,037.60	9,037.60	9,037.60
2023 IC Corp.	2022	113,906.42	91,125.12	22,781.28	22,781.28
2020 International	2021	135,506.00	81,303.60	27,101.20	27,101.20
2018 Thomas	2017	113,022.00	169,455.80	22,604.40	77.20
2016 Bluebird	2015	99,000.00	148,500.00	N/A	NA
2011 Ic Corp.	2014	55,000.00	82,500.00	N/A	NA
Total					58,997.28

13 Tuition Fund

Adopted Budget	0001	275,628.00

Budget Uses

Expenditure Budget	0002	275,628.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,104.40
Unreserved Fund Balance Reappropriated	0970	104,104.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	171,523.60
District Mills	999	30.59
Total Estimated Revenues to Fund Adopted Budget	0004	275,628.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,207.99
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	48,207.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	251,792.01
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	54,000.00

Budget Uses

Expenditure Budget	0002	54,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,685.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,685.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,314.96
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	54,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,619.47

Budget Uses

Expenditure Budget	0002	37,619.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,200.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,200.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,418.69
District Tax Levy	1110	25,000.00
District Mills	999	4.46
Total Estimated Revenues to Fund Adopted Budget	0004	37,619.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	112,786.42

Budget Uses

Expenditure Budget	0002	112,786.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,124.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,124.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,661.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,786.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0577 Alberton K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	211,879.44

Budget Uses

Expenditure Budget		0002	211,879.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	112,789.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	112,789.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,272.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,818.00
District Mills		999	3.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.53
Total Estimated Revenues to Fund Adopted Budget		0004	211,879.44

Budget Report
FY 2027

28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	4,973,156

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Paula Chadek

(Signature) (Date)

Chairperson, School Trustees: John Trischman

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	249,619.59	24,961.96	10%	10.00%	3,887.16	151,898.72	93,833.71	18.87
10 Transportation	2,880.70	576.14	20%	20.00%	2,304.56	0.00	576.14	0.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	81,178.42		N/A		43,013.36	0.00	38,165.06	7.67
14 Retirement	25,800.00	5,160.00	20%	20.00%	2,373.09	23,426.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	989.96	0.00	N/A	0.00%	858.65	131.31	0.00	0.00
29 Flexibility	1,021.10	0.00	N/A	0.00%	1,021.10	0.00	0.00	0.00
61 Building Reserve	153,207.70	0.00	N/A	0.00%	111,597.70	33,288.00	8,322.00	1.67
Total of All Funds	514,697.47	30,698.10			165,055.62	208,744.94	140,896.91	28.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,700.80
D.	At Risk Student	(I-D)	1,657.40
E.	Indian Education For All	(I-E)	391.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,860.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	150,980.16
C.	Maximum Budget Limit	(II-C)	188,466.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	93,833.71
E.	Adopted Budget	(II-E)	244,813.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	155,785.88
H.	Maximum Budget Limit	(II-H)	197,238.94
I.	Highest Budget Without a Vote	(II-I)	249,619.59
J.	Highest Budget	(II-J)	249,910.25
K.	Highest Voted Amount	(II-K)	290.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	249,619.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,961.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,887.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,887.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,849.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		249,619.59
1.	BASE Budget Limit	(V-A1)	155,785.88	
2.	Over-BASE Budget	(V-A2)	93,833.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
1.	Direct State Aid Paid By State	(V-B1)	72,815.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,700.80
D.	At Risk Student	(V-D)		1,657.40
E.	Indian Education For All	(V-E)		391.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,860.72
I.	Remaining Fund Balance Available	(V-I)		3,887.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,389.76
1.	Actual Non-Levy Revenue	(V-J1)	1,389.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		53,707.38
1.	Elementary County BASE Distribution	(V-L1)	53,707.38	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		155,785.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		93,833.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,833.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.87
	1. District Property Tax Levy Mills	(V-S1)	18.87	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

01 General Fund

Adopted Budget	0001	249,619.59

Budget Uses

Expenditure Budget	0002	249,619.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,887.16
Direct State Aid	3110	72,815.41
Quality Educator	3111	18,700.80
At Risk Student	3112	1,657.40
Indian Education For All	3113	391.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,860.72
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	53,707.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,389.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
28 Madison

0536 Alder Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	93,833.71		
District Tax Levy			1110	93,833.71
Total Estimated Revenues to Fund Adopted Budget			0004	249,619.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

10 Transportation Fund

Adopted Budget	0001	2,880.70

Budget Uses

Expenditure Budget	0002	2,880.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,880.70
Fund Balance for Budget	TFS48	2,880.70
Operating Reserve	0961	576.14
Unreserved Fund Balance Reappropriated	0970	2,304.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	576.14
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	2,880.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	81,178.42

Budget Uses

Expenditure Budget	0002	81,178.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,013.36
Unreserved Fund Balance Reappropriated	0970	43,013.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,165.06
District Mills	999	7.67
Total Estimated Revenues to Fund Adopted Budget	0004	81,178.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

14 Retirement Fund

Adopted Budget	0001	25,800.00

Budget Uses

Expenditure Budget	0002	25,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,533.09
Operating Reserve	0961	5,160.00
Unreserved Fund Balance Reappropriated	0970	2,373.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,426.91
Total Estimated Revenues to Fund Adopted Budget	0004	25,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	989.96

Budget Uses

Expenditure Budget	0002	989.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	858.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	858.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	131.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	989.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,021.10

Budget Uses

Expenditure Budget	0002	1,021.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,021.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,021.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,021.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

28 Madison

0536 Alder Elem

Submit ID: 0536-56364474

61 Building Reserve Fund

Adopted Budget		0001	153,207.70

Budget Uses

Expenditure Budget		0002	153,207.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,597.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	111,597.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,288.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,322.00
District Mills		999	1.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.67
Total Estimated Revenues to Fund Adopted Budget		0004	153,207.70

Budget Report
FY 2027

06 Carter

0096 Alzada Elem

Submit ID: 0096-42556093

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	9	N/A	39,481,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Courtney

(Signature) (Date)

Chairperson, School Trustees: John Courtney

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
06 Carter
0096 Alzada Elem

Submit ID: 0096-42556093

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	117,934.56	65,441.87	10%	55.49%	0.00	109,960.90	7,973.66	0.20
10 Transportation	1,000.00	200.00	20%	20.00%	2,028.64	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		14,595.42	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,561.64	10,438.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	806.02	0.00	N/A	0.00%	713.34	92.68	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	57,158.30	0.00	N/A	0.00%	57,158.30	0.00	0.00	0.00
Total of All Funds	188,982.58	68,041.87			76,141.04	120,491.94	7,973.66	0.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

06 Carter

0096 Alzada Elem

Submit ID: 0096-42556093

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,876.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	235.17
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	225.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	129,171.23
C.	Maximum Budget Limit	(II-C)	157,592.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	137,144.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	109,960.90
H.	Maximum Budget Limit	(II-H)	135,064.53
I.	Highest Budget Without a Vote	(II-I)	117,934.56
J.	Highest Budget	(II-J)	137,966.32
K.	Highest Voted Amount	(II-K)	20,031.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	117,934.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,793.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		53,648.41
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	53,648.41	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,441.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		117,934.56
1.	BASE Budget Limit	(V-A1)	109,960.90	
2.	Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,876.31
1.	Direct State Aid Paid By State	(V-B1)	54,876.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		235.17
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		225.18
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,563.37
1.	Actual Non-Levy Revenue	(V-J1)	5,563.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		38,222.32
1.	Elementary County BASE Distribution	(V-L1)	38,222.32	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		109,960.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,973.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,973.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.20
	1. District Property Tax Levy Mills	(V-S1)	0.20	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
06 Carter
0096 Alzada Elem

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01 General Fund

Adopted Budget	0001	117,934.56

Budget Uses

Expenditure Budget	0002	117,934.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	54,876.31
Quality Educator	3111	9,740.00
At Risk Student	3112	0.00
Indian Education For All	3113	235.17
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	225.18
Elementary County BASE Distribution	2250	38,222.32
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,781.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	781.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	7,973.66		
District Tax Levy			1110	7,973.66
Total Estimated Revenues to Fund Adopted Budget			0004	117,934.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	900.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,228.64
Operating Reserve	0961	200.00
Unreserved Fund Balance Reappropriated	0970	2,028.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,028.64

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,595.42
Unreserved Fund Balance Reappropriated	0970	14,595.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	14,595.42

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14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	10,438.36
Add To Fund Balance	0003	1,561.64
Fund Balance for Budget	TFS48	3,961.64
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,561.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,438.36
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	806.02

Budget Uses

Expenditure Budget	0002	806.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	713.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	713.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	92.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	806.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

Expenditure Budget	0002	83.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	57,158.30

Budget Uses

Expenditure Budget		0002	57,158.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,158.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57,158.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	57,158.30

Budget Report
FY 2027

16 Gallatin

Submit ID: 0376-10150234

0376 Amsterdam Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 154	N/A	8,117,128

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Todd Graham

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0376-10150234

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,177,865.14	104,381.05	10%	8.86%	0.00	1,062,446.03	115,419.11	14.22
10 Transportation	247,067.82	26,946.31	20%	10.91%	0.00	50,293.23	196,774.59	24.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	158,400.00		N/A		17,655.15	1,000.00	139,744.85	17.22
14 Retirement	152,025.00	30,405.00	20%	20.00%	4,947.86	147,077.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,151.92	0.00	N/A	0.00%	6,289.37	862.55	4,000.00	0.49
29 Flexibility	53,149.29	0.00	N/A	0.00%	51,649.29	1,500.00	0.00	0.00
61 Building Reserve	258,389.08	0.00	N/A	0.00%	194,299.08	47,310.50	16,779.50	2.07
Total of All Funds	2,058,048.25	161,732.36			274,840.75	1,310,489.45	472,718.05	58.24

50 Debt Service **Tax Jurisdiction**								
01	143,000.00	0.00	20-9-438	0.00%	3,476.45	728.40	138,795.15	17.10
02	92,582.50	0.00	20-9-438	0.00%	2,250.82	471.60	89,860.08	11.11

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 154 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	487,503.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,363.42
D.	At Risk Student	(I-D)	2,485.66
E.	Indian Education For All	(I-E)	4,024.02
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	3,853.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,580.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,526.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	166
B.	BASE Budget Limit	(II-B)	1,069,218.60
C.	Maximum Budget Limit	(II-C)	1,365,618.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,419.11
E.	Adopted Budget	(II-E)	1,184,637.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,023,350.81
H.	Maximum Budget Limit	(II-H)	1,302,865.53
I.	Highest Budget Without a Vote	(II-I)	1,177,865.14
J.	Highest Budget	(II-J)	1,302,865.53
K.	Highest Voted Amount	(II-K)	125,000.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,177,865.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,381.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,381.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,177,865.14
1.	BASE Budget Limit	(V-A1)	1,023,350.81	
2.	Over-BASE Budget	(V-A2)	154,514.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		487,503.47
1.	Direct State Aid Paid By State	(V-B1)	487,503.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,363.42
D.	At Risk Student	(V-D)		2,485.66
E.	Indian Education For All	(V-E)		4,024.02
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		3,853.08
H.	Special Education Allowable Cost Payment	(V-H)		22,580.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,941.55
1.	Actual Non-Levy Revenue	(V-J1)	8,941.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		388,087.27
1.	Elementary County BASE Distribution	(V-L1)	388,087.27	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,023,350.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,095.22
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	39,095.22	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,419.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		154,514.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.22
	1. District Property Tax Levy Mills	(V-S1)	14.22	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0376 Amsterdam Elem

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01 General Fund

Adopted Budget	0001	1,177,865.14

Budget Uses

Expenditure Budget	0002	1,177,865.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	487,503.47
Quality Educator	3111	105,363.42
At Risk Student	3112	2,485.66
Indian Education For All	3113	4,024.02
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	22,580.34
Data For Achievement	3116	3,853.08
Elementary County BASE Distribution	2250	388,087.27
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,941.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,095.22
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	115,419.11		
District Tax Levy			1110	115,419.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,177,865.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	247,067.82

Budget Uses

Expenditure Budget	0002	247,067.82
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,371.11
Contingency	0006	3,937.11
Over-Schedule	0011	203,759.60
Fund Balance for Budget	TFS48	26,946.31
Operating Reserve	0961	26,946.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	5,985.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,827.05
State - On-Schedule Transportation Reimbursement	3210	32,481.18
District Tax Levy	1110	196,774.59
District Mills	999	24.24
Total Estimated Revenues to Fund Adopted Budget	0004	247,067.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	158,400.00

Budget Uses

Expenditure Budget	0002	158,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,655.15
Unreserved Fund Balance Reappropriated	0970	17,655.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	139,744.85
District Mills	999	17.22
Total Estimated Revenues to Fund Adopted Budget	0004	158,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	152,025.00

Budget Uses

Expenditure Budget	0002	152,025.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,352.86
Operating Reserve	0961	30,405.00
Unreserved Fund Balance Reappropriated	0970	4,947.86

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,077.14
Total Estimated Revenues to Fund Adopted Budget	0004	152,025.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,151.92

Budget Uses

Expenditure Budget	0002	11,151.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,289.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,289.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	862.55
District Tax Levy	1110	4,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	11,151.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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16 Gallatin

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29 Flexibility Fund

Adopted Budget	0001	53,149.29

Budget Uses

Expenditure Budget	0002	53,149.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,649.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,649.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,149.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

01

Taxable Value		8,117,128.00
Adopted Budget	0001	143,000.00

Budget Uses

Expenditure Budget	0002	143,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,476.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,476.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	728.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,795.15
Jurisdiction Mills	999	17.10
Total Estimated Revenues to Fund Adopted Budget	0004	143,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	965,000.00	100,000.00	42,600.00	400.00
Total Bond Requirements							143,000.00
Total Debt Service Requirements						0002	143,000.00

Budget Report
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02

Taxable Value		8,089,610.00
Adopted Budget	0001	92,582.50

Budget Uses

Expenditure Budget	0002	92,582.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,250.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,250.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	471.60
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	89,860.08
Jurisdiction Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	92,582.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	85,000.00	85,000.00	7,182.50	400.00
Total Bond Requirements							92,582.50
Total Debt Service Requirements						0002	92,582.50

Budget Report
FY 2027

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Submit ID: 0376-10150234

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61 Building Reserve Fund

Adopted Budget		0001	258,389.08

Budget Uses

Expenditure Budget		0002	258,389.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	194,299.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	194,299.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,310.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,779.50
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	258,389.08

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 720	N/A	31,351,485

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Annette Galahan

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,946,424.30	694,642.43	10%	10.00%	8,272.87	5,685,048.21	1,253,103.22	39.97
10 Transportation	300,436.63	57,671.30	20%	19.20%	0.00	149,508.96	150,927.67	4.81
11 Bus Depreciation Reserve	116,218.14	0.00	N/A	0.00%	113,198.86	3,019.28	0.00	0.00
13 Tuition	990,777.17		N/A		165,208.95	3,300.34	822,267.88	26.23
14 Retirement	1,009,625.00	201,925.00	20%	20.00%	66,116.76	943,508.24		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	12,121.33	642.40	12,236.27	0.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	34,677.15	N/A	34.68%	0.00	5,667.94	94,332.06	3.01
29 Flexibility	78,626.98	0.00	N/A	0.00%	65,756.77	12,870.21	0.00	0.00
61 Building Reserve	638,862.27	0.00	N/A	0.00%	388,417.27	87,868.05	162,576.95	5.19
Total of All Funds	10,205,970.49	997,665.88			819,092.81	6,891,433.63	2,495,444.05	79.60

50 Debt Service Tax Jurisdiction								
12-0236	0.00	0.00	20-9-438	0.00%	1,491.91	0.00	0.00	0.00

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	569 *
M1	ANACONDA 7-8	151 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,363,742.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	534,375.36
D.	At Risk Student	(I-D)	72,731.94
E.	Indian Education For All	(I-E)	18,813.60
F.	American Indian Achievement Gap	(I-F)	10,496.00
G.	Data For Achievement	(I-G)	18,014.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	539,693.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,757.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	743
B.	BASE Budget Limit	(II-B)	5,654,819.09
C.	Maximum Budget Limit	(II-C)	7,071,454.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,153,347.87
E.	Adopted Budget	(II-E)	7,071,454.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,655,917.11
H.	Maximum Budget Limit	(II-H)	7,081,066.39
I.	Highest Budget Without a Vote	(II-I)	6,983,828.27
J.	Highest Budget	(II-J)	7,113,415.57
K.	Highest Voted Amount	(II-K)	129,587.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,946,424.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		694,642.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,272.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,272.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		702,915.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,946,424.30
1.	BASE Budget Limit	(V-A1)	5,655,917.11	
2.	Over-BASE Budget	(V-A2)	1,290,507.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,363,742.39
1.	Direct State Aid Paid By State	(V-B1)	2,363,742.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		534,375.36
D.	At Risk Student	(V-D)		72,731.94
E.	Indian Education For All	(V-E)		18,813.60
F.	American Indian Achievement Gap	(V-F)		10,496.00
G.	Data For Achievement	(V-G)		18,014.40
H.	Special Education Allowable Cost Payment	(V-H)		539,693.89
I.	Remaining Fund Balance Available	(V-I)		8,272.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,082.38
1.	Actual Non-Levy Revenue	(V-J1)	37,082.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		5,487.04
L.	BASE Requirements	(V-L)		2,047,207.24
1.	Elementary County BASE Distribution	(V-L1)	2,047,207.24	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,655,917.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		37,403.97
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	37,403.97	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,253,103.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,290,507.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.97
	1. District Property Tax Levy Mills	(V-S1)	39.97	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

01 General Fund

Adopted Budget	0001	6,946,424.30

Budget Uses

Expenditure Budget	0002	6,946,424.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,272.87
Direct State Aid	3110	2,363,742.39
Quality Educator	3111	534,375.36
At Risk Student	3112	72,731.94
Indian Education For All	3113	18,813.60
American Indian Achievement Gap	3114	10,496.00
State Special Education Allowable Cost Payment to Districts	3115	539,693.89
Data For Achievement	3116	18,014.40
Elementary County BASE Distribution	2250	2,047,207.24
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,971.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,854.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	4,256.27

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	37,403.97
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	5,487.04
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,253,103.22		
District Tax Levy			1110	1,253,103.22
Total Estimated Revenues to Fund Adopted Budget			0004	6,946,424.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,436.63

Budget Uses

Expenditure Budget	0002	300,436.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	135,917.24
Contingency	0006	13,591.72
Over-Schedule	0011	150,927.67
Fund Balance for Budget	TFS48	57,671.30
Operating Reserve	0961	57,671.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,377.24
State - On-Schedule Transportation Reimbursement	3210	112,131.72
District Tax Levy	1110	150,927.67
District Mills	999	4.81
Total Estimated Revenues to Fund Adopted Budget	0004	300,436.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	116,218.14

Budget Uses

Expenditure Budget	0002	116,218.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,198.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,198.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,019.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116,218.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	94,500.00	N/A	NA
Total					0.00

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

13 Tuition Fund

Adopted Budget	0001	990,777.17

Budget Uses

Expenditure Budget	0002	990,777.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	165,208.95
Unreserved Fund Balance Reappropriated	0970	165,208.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,300.34
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	822,267.88
District Mills	999	26.23
Total Estimated Revenues to Fund Adopted Budget	0004	990,777.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,009,625.00

Budget Uses

Expenditure Budget	0002	1,009,625.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,041.76
Operating Reserve	0961	201,925.00
Unreserved Fund Balance Reappropriated	0970	66,116.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	3,771.55
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	939,736.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,009,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,871.33
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	12,121.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	642.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,236.27
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,677.15
Operating Reserve	0961	34,677.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	900.73
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,767.21
District Tax Levy	1110	94,332.06
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	78,626.98

Budget Uses

Expenditure Budget	0002	78,626.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,756.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,756.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,724.92
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,145.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,626.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

50 Debt Service Fund

12-0236

Taxable Value		33,147,022.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,491.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,491.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,491.91

SIDs

Issue Type		Amount
Elementary		0.00
Total SID Requirements		0.00
Total Debt Service Requirements	0002	0.00

Budget Report
FY 2027

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-94446391

61 Building Reserve Fund

Adopted Budget	0001	638,862.27

Budget Uses

Expenditure Budget	0002	638,862.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	388,417.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	388,417.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	87,868.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
District Tax Levy		1110	162,576.95
District Mills		999	5.19
Building Reserve Voted Mills		0134	3.99
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	638,862.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	250,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	332	32,310,965

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Annette Galahan

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,725,019.98	372,502.00	10%	10.00%	173,787.41	2,943,986.59	607,245.98	18.79
10 Transportation	182,000.00	36,400.00	20%	20.00%	39,260.19	38,500.00	104,239.81	3.23
11 Bus Depreciation Reserve	164,678.96	0.00	N/A	0.00%	161,659.68	3,019.28	0.00	0.00
13 Tuition	545,000.00		N/A		342,193.28	3,344.42	199,462.30	6.17
14 Retirement	487,000.00	97,400.00	20%	20.00%	51,488.49	435,511.51		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	22,683.55	955.34	11,361.11	0.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,000.00	17,487.51	N/A	23.32%	0.00	3,068.45	71,931.55	2.23
29 Flexibility	41,305.01	0.00	N/A	0.00%	12,583.48	28,721.53	0.00	0.00
61 Building Reserve	600,981.31	0.00	N/A	0.00%	399,526.31	55,527.33	145,927.67	4.52
Total of All Funds	5,855,985.26	536,039.51			1,203,182.39	3,512,634.45	1,140,168.42	35.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 332

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,426,870.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	167,917.60
D.	At Risk Student	(I-D)	28,976.79
E.	Indian Education For All	(I-E)	8,675.16
F.	American Indian Achievement Gap	(I-F)	5,632.00
G.	Data For Achievement	(I-G)	8,306.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	228,345.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,648.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	317
B.	BASE Budget Limit	(II-B)	2,962,930.99
C.	Maximum Budget Limit	(II-C)	3,713,780.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	624,685.67
E.	Adopted Budget	(II-E)	3,587,616.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	92%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,100,334.31
H.	Maximum Budget Limit	(II-H)	3,878,406.76
I.	Highest Budget Without a Vote	(II-I)	3,742,459.67
J.	Highest Budget	(II-J)	3,878,406.76
K.	Highest Voted Amount	(II-K)	135,947.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,725,019.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		372,502.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		173,787.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	173,787.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		546,289.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,725,019.98
1.	BASE Budget Limit	(V-A1)	3,100,334.31	
2.	Over-BASE Budget	(V-A2)	624,685.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,426,870.49
1.	Direct State Aid Paid By State	(V-B1)	1,426,870.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		167,917.60
D.	At Risk Student	(V-D)		28,976.79
E.	Indian Education For All	(V-E)		8,675.16
F.	American Indian Achievement Gap	(V-F)		5,632.00
G.	Data For Achievement	(V-G)		8,306.64
H.	Special Education Allowable Cost Payment	(V-H)		228,345.39
I.	Remaining Fund Balance Available	(V-I)		173,787.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,940.91
1.	Actual Non-Levy Revenue	(V-J1)	20,940.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,970.38
L.	BASE Requirements	(V-L)		1,027,911.54
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,027,911.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,100,334.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		17,439.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	17,439.69	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		607,245.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		624,685.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.79
	1. District Property Tax Levy Mills	(V-S1)	18.79	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,725,019.98

Budget Uses

Expenditure Budget	0002	3,725,019.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	173,787.41
Direct State Aid	3110	1,426,870.49
Quality Educator	3111	167,917.60
At Risk Student	3112	28,976.79
Indian Education For All	3113	8,675.16
American Indian Achievement Gap	3114	5,632.00
State Special Education Allowable Cost Payment to Districts	3115	228,345.39
Data For Achievement	3116	8,306.64
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,027,911.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,575.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,256.84
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	2,108.60

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	17,439.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,970.38
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	607,245.98	
District Tax Levy		1110	607,245.98
Total Estimated Revenues to Fund Adopted Budget		0004	3,725,019.98
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	182,000.00

Budget Uses

Expenditure Budget	0002	182,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,000.00
Contingency	0006	3,500.00
Over-Schedule	0011	143,500.00
Fund Balance for Budget	TFS48	75,660.19
Operating Reserve	0961	36,400.00
Unreserved Fund Balance Reappropriated	0970	39,260.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,625.00
State - On-Schedule Transportation Reimbursement	3210	28,875.00
District Tax Levy	1110	104,239.81
District Mills	999	3.23
Total Estimated Revenues to Fund Adopted Budget	0004	182,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	164,678.96

Budget Uses

Expenditure Budget	0002	164,678.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,659.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,659.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,019.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,678.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	141,750.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	545,000.00

Budget Uses

Expenditure Budget	0002	545,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	342,193.28
Unreserved Fund Balance Reappropriated	0970	342,193.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,344.42
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	199,462.30
District Mills	999	6.17
Total Estimated Revenues to Fund Adopted Budget	0004	545,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	487,000.00

Budget Uses

Expenditure Budget	0002	487,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,888.49
Operating Reserve	0961	97,400.00
Unreserved Fund Balance Reappropriated	0970	51,488.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	435,511.51
Total Estimated Revenues to Fund Adopted Budget	0004	487,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,933.55
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	22,683.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	955.34
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,361.11
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,487.51
Operating Reserve	0961	17,487.51
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	455.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,613.18
District Tax Levy	1110	71,931.55
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,305.01

Budget Uses

Expenditure Budget	0002	41,305.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,583.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,583.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	734.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,986.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,305.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-45694046

61 Building Reserve Fund

Adopted Budget	0001	600,981.31

Budget Uses

Expenditure Budget	0002	600,981.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	399,526.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	399,526.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	55,527.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
District Tax Levy		1110	145,927.67
District Mills		999	4.52
Building Reserve Voted Mills		0134	3.87
Building Reserve Permissive Mills		0135	0.65
Total Estimated Revenues to Fund Adopted Budget		0004	600,981.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	250,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 228	N/A	10,133,112

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Tiffany Ball

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,126,852.63	189,603.63	10%	8.91%	0.00	1,795,822.98	331,029.65	32.67
10 Transportation	91,619.00	18,323.80	20%	20.00%	12,813.82	7,500.00	71,305.18	7.04
11 Bus Depreciation Reserve	397,331.33	0.00	N/A	0.00%	375,186.26	0.00	22,145.07	2.19
13 Tuition	12,425.00		N/A		618.38	0.00	11,806.62	1.17
14 Retirement	300,716.00	60,143.20	20%	20.00%	33,328.70	267,387.30		
17 Adult Education	6,808.57	0.00	35%	0.00%	4,308.57	2,500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,587.78	0.00	N/A	0.00%	15,184.72	31,403.06	30,000.00	2.96
29 Flexibility	155.26	0.00	N/A	0.00%	155.26	0.00	0.00	0.00
61 Building Reserve	82,905.98	0.00	N/A	0.00%	16,685.98	51,179.87	15,040.13	1.48
Total of All Funds	3,095,401.55	268,070.63			458,281.69	2,155,793.21	481,326.65	47.51

50 Debt Service Tax Jurisdiction								
2	512,900.00	0.00	20-9-438	0.00%	24,355.88	0.00	488,544.12	48.21

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	176 *
M1	ANDERSON 7-8	52 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	807,738.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	146,879.20
D.	At Risk Student	(I-D)	791.52
E.	Indian Education For All	(I-E)	5,957.64
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	5,704.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,251.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,750.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	228
B.	BASE Budget Limit	(II-B)	1,609,848.40
C.	Maximum Budget Limit	(II-C)	2,051,307.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	367,563.66
E.	Adopted Budget	(II-E)	1,977,412.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	99%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,664,626.43
H.	Maximum Budget Limit	(II-H)	2,126,852.63
I.	Highest Budget Without a Vote	(II-I)	2,126,852.63
J.	Highest Budget	(II-J)	2,126,852.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,126,852.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		189,603.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,603.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,126,852.63
1.	BASE Budget Limit	(V-A1)	1,664,626.43	
2.	Over-BASE Budget	(V-A2)	462,226.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		807,738.39
1.	Direct State Aid Paid By State	(V-B1)	807,738.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		146,879.20
D.	At Risk Student	(V-D)		791.52
E.	Indian Education For All	(V-E)		5,957.64
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		5,704.56
H.	Special Education Allowable Cost Payment	(V-H)		38,251.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,619.54
1.	Actual Non-Levy Revenue	(V-J1)	14,619.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		643,659.81
1.	Elementary County BASE Distribution	(V-L1)	643,659.81	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,664,626.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		131,196.55
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	131,196.55	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		331,029.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		462,226.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		32.67
1.	District Property Tax Levy Mills	(V-S1)	32.67	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		32.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

01 General Fund

Adopted Budget	0001	2,126,852.63

Budget Uses

Expenditure Budget	0002	2,126,852.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	807,738.39
Quality Educator	3111	146,879.20
At Risk Student	3112	791.52
Indian Education For All	3113	5,957.64
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	38,251.77
Data For Achievement	3116	5,704.56
Elementary County BASE Distribution	2250	643,659.81
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,619.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
16 Gallatin
0366 Anderson Elem

Submit ID: 0366-14251388

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	131,196.55
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	331,029.65		
District Tax Levy			1110	331,029.65
Total Estimated Revenues to Fund Adopted Budget			0004	2,126,852.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,619.00

Budget Uses

Expenditure Budget	0002	91,619.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	91,619.00
Fund Balance for Budget	TFS48	31,137.62
Operating Reserve	0961	18,323.80
Unreserved Fund Balance Reappropriated	0970	12,813.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	7,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	71,305.18
District Mills	999	7.04
Total Estimated Revenues to Fund Adopted Budget	0004	91,619.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	397,331.33

Budget Uses

Expenditure Budget	0002	397,331.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	375,186.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	375,186.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,145.07
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	397,331.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021-58 capacity bus	2021	110,725.34	127,419.90	22,145.07	22,145.07
2016 IC CE	2015	92,132.00	138,198.00	N/A	NA
BUS VIDEO CAMERAS	2015	2,400.00	3,600.00	N/A	NA
Total					22,145.07

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

13 Tuition Fund

Adopted Budget	0001	12,425.00

Budget Uses

Expenditure Budget	0002	12,425.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618.38
Unreserved Fund Balance Reappropriated	0970	618.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,806.62
District Mills	999	1.17
Total Estimated Revenues to Fund Adopted Budget	0004	12,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

14 Retirement Fund

Adopted Budget	0001	300,716.00

Budget Uses

Expenditure Budget	0002	300,716.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,471.90
Operating Reserve	0961	60,143.20
Unreserved Fund Balance Reappropriated	0970	33,328.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	267,387.30
Total Estimated Revenues to Fund Adopted Budget	0004	300,716.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,808.57

Budget Uses

Expenditure Budget	0002	6,808.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,308.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,308.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,808.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	76,587.78

Budget Uses

Expenditure Budget	0002	76,587.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,184.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,184.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	30,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,403.06
District Tax Levy	1110	30,000.00
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	76,587.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	155.26

Budget Uses

Expenditure Budget	0002	155.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	155.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

2

Taxable Value		10,133,112.00
Adopted Budget	0001	512,900.00

Budget Uses

Expenditure Budget	0002	512,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,355.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,355.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	488,544.12
Jurisdiction Mills	999	48.21
Total Estimated Revenues to Fund Adopted Budget	0004	512,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	6,900,000.00	5,115,000.00	305,000.00	207,400.00	500.00
Total Bond Requirements							512,900.00
Total Debt Service Requirements						0002	512,900.00

Budget Report
FY 2027

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-14251388

61 Building Reserve Fund

Adopted Budget		0001	82,905.98

Budget Uses

Expenditure Budget		0002	82,905.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,685.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,685.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,179.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,040.13
District Mills		999	1.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.48
Total Estimated Revenues to Fund Adopted Budget		0004	82,905.98

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	270	N/A	4,627,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	201	N/A	3,245,764
Non-located - 32 Missoula	67	N/A	1,367,288
Non-located - 45 Sanders	2	N/A	14,657

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,264,195.17	226,189.58	10%	9.99%	0.00	2,264,195.18	0.00	0.00
10 Transportation	229,000.00	35,000.00	20%	15.28%	11,016.14	78,900.88	139,082.98	30.05
11 Bus Depreciation Reserve	216,386.64	0.00	N/A	0.00%	164,052.69	0.00	52,333.95	11.31
13 Tuition	18,000.00		N/A		3,321.78	0.00	14,678.22	3.17
14 Retirement	380,500.00	76,100.00	20%	20.00%	56,918.30	323,581.70		
17 Adult Education	11,195.59	0.00	35%	0.00%	11,195.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,271.59	0.00	N/A	0.00%	77,364.26	1,907.33	30,000.00	6.48
29 Flexibility	128,435.95	0.00	N/A	0.00%	123,422.53	5,013.42	0.00	0.00
61 Building Reserve	314,397.17	0.00	N/A	0.00%	243,002.17	52,600.78	18,794.22	4.06
Total of All Funds	3,671,382.11	337,289.58			690,293.46	2,726,199.29	254,889.37	55.07

50 Debt Service **Tax Jurisdiction**								
24-0474	412,150.00	123,914.26	20-9-438	30.07%	0.00	0.00	412,150.00	89.06
Impact Aid Revenue	0.00	0.00	20-9-438	0.00%	0.00	296,966.82	0.00	0.00

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	210
M1	ARLEE 7-8	60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	939,379.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,876.64
D.	At Risk Student	(I-D)	29,306.90
E.	Indian Education For All	(I-E)	7,055.10
F.	American Indian Achievement Gap	(I-F)	50,176.00
G.	Data For Achievement	(I-G)	6,755.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	171,033.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,165.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	273
B.	BASE Budget Limit	(II-B)	2,216,358.95
C.	Maximum Budget Limit	(II-C)	2,786,955.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,216,358.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,262,899.65
H.	Maximum Budget Limit	(II-H)	2,820,807.42
I.	Highest Budget Without a Vote	(II-I)	2,264,195.18
J.	Highest Budget	(II-J)	2,820,807.42
K.	Highest Voted Amount	(II-K)	556,612.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,264,195.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		226,189.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,189.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,264,195.17
1.	BASE Budget Limit	(V-A1)	2,262,899.65	
2.	Over-BASE Budget	(V-A2)	1,295.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		939,379.45
1.	Direct State Aid Paid By State	(V-B1)	939,379.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,876.64
D.	At Risk Student	(V-D)		29,306.90
E.	Indian Education For All	(V-E)		7,055.10
F.	American Indian Achievement Gap	(V-F)		50,176.00
G.	Data For Achievement	(V-G)		6,755.40
H.	Special Education Allowable Cost Payment	(V-H)		171,033.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,680.65
1.	Actual Non-Levy Revenue	(V-J1)	8,680.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		807,635.76
1.	Elementary County BASE Distribution	(V-L1)	807,635.77	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,262,899.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,295.52
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,295.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,295.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

01 General Fund

Adopted Budget	0001	2,264,195.17

Budget Uses

Expenditure Budget	0002	2,264,195.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	939,379.45
Quality Educator	3111	242,876.64
At Risk Student	3112	29,306.90
Indian Education For All	3113	7,055.10
American Indian Achievement Gap	3114	50,176.00
State Special Education Allowable Cost Payment to Districts	3115	171,033.75
Data For Achievement	3116	6,755.40
Elementary County BASE Distribution	2250	807,635.77
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,680.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,295.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,264,195.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

10 Transportation Fund

Adopted Budget	0001	229,000.00

Budget Uses

Expenditure Budget	0002	229,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,728.07
Contingency	0006	7,172.81
Over-Schedule	0011	150,099.12
Fund Balance for Budget	TFS48	46,016.14
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	11,016.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,725.22
State - On-Schedule Transportation Reimbursement	3210	59,175.66
District Tax Levy	1110	139,082.98
District Mills	999	30.05
Total Estimated Revenues to Fund Adopted Budget	0004	229,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	216,386.64

Budget Uses

Expenditure Budget	0002	216,386.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,052.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,052.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	52,333.95
District Mills	999	11.31
Total Estimated Revenues to Fund Adopted Budget	0004	216,386.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	110,810.00	9,972.90	22,162.00	9,972.90
2024 Blue Bird All American	2023	94,325.00	21,694.75	18,865.00	8,489.25
2021 Bluebird	2021	80,850.00	28,297.50	16,170.00	7,276.50
Prevost Travel Bus	2019	32,743.50	36,672.72	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	50,417.50	15,050.00	6,772.50
2016 Blue Bird	2017	73,640.00	72,903.60	14,728.00	6,627.60
2015 BlueBird	2015	73,850.00	97,381.50	14,770.00	6,646.50
Night Vision Security Cameras	2015	7,562.89	11,344.34	N/A	NA
2013 Blue Bird 84 Passenger	2013	73,434.90	110,152.35	N/A	NA
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	51,450.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
Total					52,333.95

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

13 Tuition Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,321.78
Unreserved Fund Balance Reappropriated	0970	3,321.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,678.22
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

14 Retirement Fund

Adopted Budget	0001	380,500.00

Budget Uses

Expenditure Budget	0002	380,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,018.30
Operating Reserve	0961	76,100.00
Unreserved Fund Balance Reappropriated	0970	56,918.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	323,581.70
Total Estimated Revenues to Fund Adopted Budget	0004	380,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,195.59

Budget Uses

Expenditure Budget	0002	11,195.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,195.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,195.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,195.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	109,271.59

Budget Uses

Expenditure Budget	0002	109,271.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,364.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,364.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,907.33
District Tax Levy	1110	30,000.00
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	109,271.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

29 Flexibility Fund

Adopted Budget	0001	128,435.95

Budget Uses

Expenditure Budget	0002	128,435.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,422.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,422.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,013.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,435.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

50 Debt Service Fund

24-0474

Taxable Value		4,627,709.00
Adopted Budget	0001	412,150.00

Budget Uses

Expenditure Budget	0002	412,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,914.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	123,914.26
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	412,150.00
Jurisdiction Mills	999	89.06
Total Estimated Revenues to Fund Adopted Budget	0004	412,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/09/2023	06/30/2048	6,000,000.00	5,615,000.00	135,000.00	276,650.00	500.00
Total Bond Requirements							412,150.00
Total Debt Service Requirements						0002	412,150.00

Impact Aid Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	296,966.82
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	296,966.82

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

Revenue Bond

Adopted Budget	0001	296,966.82

Budget Uses

Expenditure Budget	0002	296,966.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	296,966.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	05/31/2023	10/01/2036	3,000,000.00	2,397,174.00	189,314.00	105,902.82	1,750.00
Total Bond Requirements							296,966.82
Total Debt Service Requirements						0002	296,966.82

Budget Report
FY 2027

24 Lake

0474 Arlee Elem

Submit ID: 0474-44094451

61 Building Reserve Fund

Adopted Budget		0001	314,397.17

Budget Uses

Expenditure Budget		0002	314,397.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	243,002.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	243,002.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,600.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,794.22
District Mills		999	4.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.06
Total Estimated Revenues to Fund Adopted Budget		0004	314,397.17

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	131	4,627,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	83	3,245,764
Non-located - 32 Missoula	N/A	47	1,367,288
Non-located - 45 Sanders	N/A	1	14,657

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,429,332.23	132,404.79	10%	9.26%	0.00	1,429,332.23	0.00	0.00
10 Transportation	108,000.00	20,000.00	20%	18.52%	2,886.47	28,664.83	76,448.70	16.52
11 Bus Depreciation Reserve	266,615.18	0.00	N/A	0.00%	228,880.14	0.00	37,735.04	8.15
13 Tuition	12,500.00		N/A		1,030.60	0.00	11,469.40	2.48
14 Retirement	250,000.00	50,000.00	20%	20.00%	40,267.12	209,732.88		
17 Adult Education	7,703.42	0.00	35%	0.00%	7,703.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,659.49	0.00	N/A	0.00%	28,457.25	1,202.24	30,000.00	6.48
29 Flexibility	151,245.34	0.00	N/A	0.00%	129,341.77	21,903.57	0.00	0.00
61 Building Reserve	173,122.71	0.00	N/A	0.00%	116,562.71	43,475.00	13,085.00	2.83
Total of All Funds	2,458,178.37	202,404.79			555,129.48	1,734,310.75	168,738.14	36.46

50 Debt Service Tax Jurisdiction								
24-0475	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 131 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	667,528.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	112,828.16
D.	At Risk Student	(I-D)	14,734.94
E.	Indian Education For All	(I-E)	3,423.03
F.	American Indian Achievement Gap	(I-F)	20,224.00
G.	Data For Achievement	(I-G)	3,277.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,337.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,291.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,490,724.45
C.	Maximum Budget Limit	(II-C)	1,850,876.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,490,724.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,426,358.71
H.	Maximum Budget Limit	(II-H)	1,784,658.17
I.	Highest Budget Without a Vote	(II-I)	1,429,332.23
J.	Highest Budget	(II-J)	1,784,658.17
K.	Highest Voted Amount	(II-K)	355,325.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,429,332.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		132,404.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		132,404.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,429,332.23
1.	BASE Budget Limit	(V-A1)	1,426,358.71	
2.	Over-BASE Budget	(V-A2)	2,973.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		667,528.57
1.	Direct State Aid Paid By State	(V-B1)	667,528.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		112,828.16
D.	At Risk Student	(V-D)		14,734.94
E.	Indian Education For All	(V-E)		3,423.03
F.	American Indian Achievement Gap	(V-F)		20,224.00
G.	Data For Achievement	(V-G)		3,277.62
H.	Special Education Allowable Cost Payment	(V-H)		53,337.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,684.07
1.	Actual Non-Levy Revenue	(V-J1)	6,684.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		544,320.79
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	544,320.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,426,358.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,973.52
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	2,973.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,973.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

01 General Fund

Adopted Budget	0001	1,429,332.23

Budget Uses

Expenditure Budget	0002	1,429,332.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	667,528.57
Quality Educator	3111	112,828.16
At Risk Student	3112	14,734.94
Indian Education For All	3113	3,423.03
American Indian Achievement Gap	3114	20,224.00
State Special Education Allowable Cost Payment to Districts	3115	53,337.53
Data For Achievement	3116	3,277.62
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	544,320.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,684.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,973.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,429,332.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

10 Transportation Fund

Adopted Budget	0001	108,000.00

Budget Uses

Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,058.93
Contingency	0006	2,605.89
Over-Schedule	0011	79,335.18
Fund Balance for Budget	TFS48	22,886.47
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	2,886.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,166.20
State - On-Schedule Transportation Reimbursement	3210	21,498.63
District Tax Levy	1110	76,448.70
District Mills	999	16.52
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	266,615.18

Budget Uses

Expenditure Budget	0002	266,615.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228,880.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,880.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	37,735.04
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	266,615.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	47,490.00	4,274.10	9,498.00	4,274.10
2024 Blue Bird All American	2023	40,425.00	7,680.75	8,085.00	3,638.25
2021 Bluebird	2021	34,650.00	16,285.50	6,930.00	3,118.50
Prevost Travel Bus	2019	76,401.50	85,569.68	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	20,317.50	6,450.00	2,902.50
2016 BlueBird	2017	31,560.00	26,194.80	6,312.00	2,840.40
2015 BueBird	2015	31,650.00	37,599.50	6,330.00	2,848.50
Night Vision Security Cameras	2015	3,241.24	4,861.86	N/A	NA
2013 Blue Bird 84 Passenger	2013	31,472.10	40,516.28	6,294.42	2,832.49
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	165,000.00	N/A	NA
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
Total					37,735.04

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

13 Tuition Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,030.60
Unreserved Fund Balance Reappropriated	0970	1,030.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,469.40
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,267.12
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	40,267.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	209,732.88
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

17 Adult Education Fund

Adopted Budget	0001	7,703.42

Budget Uses

Expenditure Budget	0002	7,703.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,703.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,703.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,703.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

28 Technology Fund

Adopted Budget	0001	59,659.49

Budget Uses

Expenditure Budget	0002	59,659.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,457.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,457.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,202.24
District Tax Levy	1110	30,000.00
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	59,659.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	151,245.34

Budget Uses

Expenditure Budget	0002	151,245.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,341.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,341.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,903.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	151,245.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

50 Debt Service Fund
24-0475

Taxable Value		4,627,709.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0475 Arlee H S

Submit ID: 0475-92921654

61 Building Reserve Fund

Adopted Budget		0001	173,122.71

Budget Uses

Expenditure Budget		0002	173,122.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	116,562.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	116,562.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,475.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,085.00
District Mills		999	2.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.83
Total Estimated Revenues to Fund Adopted Budget		0004	173,122.71

Budget Report
FY 2027

34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 68	N/A	23,463,401

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Paige Fetterhoff

(Signature) (Date)

Chairperson, School Trustees: Travis Alderman

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	730,346.40	73,034.64	10%	10.00%	110,458.44	487,713.65	132,174.31	5.63
10 Transportation	128,684.88	25,736.98	20%	20.00%	17,569.95	42,601.68	68,513.25	2.92
11 Bus Depreciation Reserve	365,459.96	0.00	N/A	0.00%	338,339.96	0.00	27,120.00	1.16
13 Tuition	90,120.33		N/A		400.00	0.00	89,720.33	3.82
14 Retirement	95,367.00	19,073.40	20%	20.00%	8,389.37	86,977.63		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,505.42	0.00	N/A	0.00%	29,001.24	504.18	0.00	0.00
29 Flexibility	17,474.38	0.00	N/A	0.00%	17,474.38	0.00	0.00	0.00
61 Building Reserve	98,796.98	0.00	N/A	0.00%	50,631.98	20,165.88	27,999.12	1.19
Total of All Funds	1,555,755.35	117,845.02			572,265.32	637,963.02	345,527.01	14.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARROWHEAD K-8	63 *
M1	ARROWHEAD 7-8	5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	291,281.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,012.00
D.	At Risk Student	(I-D)	3,268.22
E.	Indian Education For All	(I-E)	1,776.84
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,701.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,269.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,538.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	584,530.96
C.	Maximum Budget Limit	(II-C)	740,825.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	132,174.31
E.	Adopted Budget	(II-E)	716,705.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	598,172.09
H.	Maximum Budget Limit	(II-H)	760,128.65
I.	Highest Budget Without a Vote	(II-I)	730,346.40
J.	Highest Budget	(II-J)	760,128.65
K.	Highest Voted Amount	(II-K)	29,782.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	730,346.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		73,034.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		110,458.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	110,458.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,493.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		730,346.40
1.	BASE Budget Limit	(V-A1)	598,172.09	
2.	Over-BASE Budget	(V-A2)	132,174.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		291,281.47
1.	Direct State Aid Paid By State	(V-B1)	291,281.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,012.00
D.	At Risk Student	(V-D)		3,268.22
E.	Indian Education For All	(V-E)		1,776.84
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,701.36
H.	Special Education Allowable Cost Payment	(V-H)		22,269.33
I.	Remaining Fund Balance Available	(V-I)		110,458.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,853.14
1.	Actual Non-Levy Revenue	(V-J1)	7,853.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		122,039.29
1.	Elementary County BASE Distribution	(V-L1)	122,039.29	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		598,172.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		132,174.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,174.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.63
	1. District Property Tax Levy Mills	(V-S1)	5.63	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

01 General Fund

Adopted Budget	0001	730,346.40

Budget Uses

Expenditure Budget	0002	730,346.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	110,458.44
Direct State Aid	3110	291,281.47
Quality Educator	3111	37,012.00
At Risk Student	3112	3,268.22
Indian Education For All	3113	1,776.84
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	22,269.33
Data For Achievement	3116	1,701.36
Elementary County BASE Distribution	2250	122,039.29
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,004.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	848.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park
1215 Arrowhead Elem

Submit ID: 1215-76194393

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	132,174.31		
District Tax Levy			1110	132,174.31
Total Estimated Revenues to Fund Adopted Budget			0004	730,346.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	128,684.88

Budget Uses

Expenditure Budget	0002	128,684.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,728.80
Contingency	0006	3,872.88
Over-Schedule	0011	86,083.20
Fund Balance for Budget	TFS48	43,306.93
Operating Reserve	0961	25,736.98
Unreserved Fund Balance Reappropriated	0970	17,569.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,650.42
State - On-Schedule Transportation Reimbursement	3210	31,951.26
District Tax Levy	1110	68,513.25
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	128,684.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	365,459.96

Budget Uses

Expenditure Budget	0002	365,459.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338,339.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,339.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,120.00
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	365,459.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Bus	2022	135,600.00	81,360.00	27,120.00	27,120.00
Bluebird All American 83 passanger bus/rear engine	2014	101,600.00	152,400.00	N/A	NA
New updated Radio's for buses	2013	3,174.50	4,761.75	N/A	NA
Total					27,120.00

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13 Tuition Fund

Adopted Budget	0001	90,120.33

Budget Uses

Expenditure Budget	0002	81,928.33
Add To Fund Balance	0003	8,192.00
Fund Balance for Budget	TFS48	400.00
Unreserved Fund Balance Reappropriated	0970	400.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	89,720.33
District Mills	999	3.82
Total Estimated Revenues to Fund Adopted Budget	0004	90,120.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

14 Retirement Fund

Adopted Budget	0001	95,367.00

Budget Uses

Expenditure Budget	0002	95,367.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,462.77
Operating Reserve	0961	19,073.40
Unreserved Fund Balance Reappropriated	0970	8,389.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	86,977.63
Total Estimated Revenues to Fund Adopted Budget	0004	95,367.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,505.42

Budget Uses

Expenditure Budget	0002	29,505.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,001.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,001.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	504.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,505.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,474.38

Budget Uses

Expenditure Budget	0002	17,474.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,474.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,474.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,474.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

1215 Arrowhead Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

1215 Arrowhead Elem

Submit ID: 1215-76194393

61 Building Reserve Fund

Adopted Budget		0001	98,796.98

Budget Uses

Expenditure Budget		0002	98,796.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,631.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,631.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,165.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	27,999.12
District Mills		999	1.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.19
Total Estimated Revenues to Fund Adopted Budget		0004	98,796.98

Budget Report
FY 2027

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 83	N/A	1,230,918

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	83	N/A	819,866
Non-located - 38 Powder River	0	N/A	411,052

The final budget is approved as set forth in this document.

Certification

District Clerk: Linette Silvernail

(Signature) (Date)

Chairperson, School Trustees: Alan See

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	848,112.94	85,180.51	10%	10.04%	46,625.38	712,356.46	89,131.10	72.41
10 Transportation	55,380.46	11,076.09	20%	20.00%	6,521.32	16,239.31	32,619.83	26.50
11 Bus Depreciation Reserve	64,078.71	0.00	N/A	0.00%	36,403.01	0.00	27,675.70	22.48
13 Tuition	30,000.00		N/A		27,268.26	0.00	2,731.74	2.22
14 Retirement	125,000.00	25,000.00	20%	20.00%	20,074.99	104,925.01		
17 Adult Education	4,602.08	0.00	35%	0.00%	4,602.08	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	656.56	0.00	N/A	0.00%	16.84	639.72	0.00	0.00
29 Flexibility	9,734.34	0.00	N/A	0.00%	9,734.34	0.00	0.00	0.00
61 Building Reserve	50,000.00	0.00	N/A	0.00%	0.00	40,000.00	10,000.00	8.12
Total of All Funds	1,187,565.09	121,256.60			151,246.22	874,160.50	162,158.37	131.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	73 *
M1	ASHLAND 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	340,269.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,336.00
D.	At Risk Student	(I-D)	27,868.15
E.	Indian Education For All	(I-E)	2,168.79
F.	American Indian Achievement Gap	(I-F)	17,664.00
G.	Data For Achievement	(I-G)	2,076.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,060.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	91
B.	BASE Budget Limit	(II-B)	849,989.85
C.	Maximum Budget Limit	(II-C)	1,038,432.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	939,120.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	758,981.84
H.	Maximum Budget Limit	(II-H)	927,464.10
I.	Highest Budget Without a Vote	(II-I)	848,112.94
J.	Highest Budget	(II-J)	941,564.25
K.	Highest Voted Amount	(II-K)	93,451.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	848,112.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			84,811.29
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			369.22
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	369.22		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			46,625.38
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	46,625.38		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			131,805.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		848,112.94
	1. BASE Budget Limit	(V-A1)	758,981.84	
	2. Over-BASE Budget	(V-A2)	89,131.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		340,269.32
	1. Direct State Aid Paid By State	(V-B1)	340,269.32	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,336.00
D.	At Risk Student	(V-D)		27,868.15
E.	Indian Education For All	(V-E)		2,168.79
F.	American Indian Achievement Gap	(V-F)		17,664.00
G.	Data For Achievement	(V-G)		2,076.66
H.	Special Education Allowable Cost Payment	(V-H)		27,060.80
I.	Remaining Fund Balance Available	(V-I)		46,625.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,556.45
	1. Actual Non-Levy Revenue	(V-J1)	5,556.45	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		227,356.29
	1. Elementary County BASE Distribution	(V-L1)	227,356.29	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		758,981.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,131.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,131.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		72.41
	1. District Property Tax Levy Mills	(V-S1)	72.41	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		72.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	848,112.94

Budget Uses

Expenditure Budget	0002	848,112.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	46,625.38
Direct State Aid	3110	340,269.32
Quality Educator	3111	62,336.00
At Risk Student	3112	27,868.15
Indian Education For All	3113	2,168.79
American Indian Achievement Gap	3114	17,664.00
State Special Education Allowable Cost Payment to Districts	3115	27,060.80
Data For Achievement	3116	2,076.66
Elementary County BASE Distribution	2250	227,356.29
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,970.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,585.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	89,131.10
Total Estimated Revenues to Fund Adopted Budget			0004	848,112.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,380.46

Budget Uses

Expenditure Budget	0002	55,380.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,763.00
Contingency	0006	1,476.30
Over-Schedule	0011	39,141.16
Fund Balance for Budget	TFS48	17,597.41
Operating Reserve	0961	11,076.09
Unreserved Fund Balance Reappropriated	0970	6,521.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,059.82
State - On-Schedule Transportation Reimbursement	3210	12,179.49
District Tax Levy	1110	32,619.83
District Mills	999	26.50
Total Estimated Revenues to Fund Adopted Budget	0004	55,380.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	64,078.71

Budget Uses

Expenditure Budget	0002	64,078.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,403.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,403.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,675.70
District Mills	999	22.48
Total Estimated Revenues to Fund Adopted Budget	0004	64,078.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2024 bus	2024	138,378.48	55,351.40	27,675.70	27,675.70
Total					27,675.70

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,268.26
Unreserved Fund Balance Reappropriated	0970	27,268.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,731.74
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,074.99
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	20,074.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,925.01
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,602.08

Budget Uses

Expenditure Budget	0002	4,602.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,602.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,602.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,602.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	656.56

Budget Uses

Expenditure Budget	0002	639.72
Add To Fund Balance	0003	16.84
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	639.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	656.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

29 Flexibility Fund

Adopted Budget	0001	9,734.34

Budget Uses

Expenditure Budget	0002	9,734.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,734.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,734.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,734.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-57502425

61 Building Reserve Fund

Adopted Budget		0001	50,000.00

Budget Uses

Expenditure Budget		0002	50,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	8.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	8.12
Total Estimated Revenues to Fund Adopted Budget		0004	50,000.00

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	388,791

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	172,229.04	17,222.90	10%	10.00%	11,975.39	160,253.65	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	5,393.86	6,606.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,276.62	0.00	N/A	0.00%	2,131.45	145.17	0.00	0.00
29 Flexibility	11.17	0.00	N/A	0.00%	11.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	186,516.83	19,622.90			19,511.87	167,004.96	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AUCHARD CREEK K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	87,762.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,792.00
D.	At Risk Student	(I-D)	1,700.20
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	500.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,370.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,123.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	149,145.62
C.	Maximum Budget Limit	(II-C)	184,135.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	149,145.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	172,229.04
H.	Maximum Budget Limit	(II-H)	215,902.82
I.	Highest Budget Without a Vote	(II-I)	172,229.04
J.	Highest Budget	(II-J)	215,902.82
K.	Highest Voted Amount	(II-K)	43,673.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	172,229.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,222.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,975.39
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,975.39	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,198.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		172,229.04
1.	BASE Budget Limit	(V-A1)	172,229.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		87,762.19
1.	Direct State Aid Paid By State	(V-B1)	87,762.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,792.00
D.	At Risk Student	(V-D)		1,700.20
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		500.40
H.	Special Education Allowable Cost Payment	(V-H)		3,370.20
I.	Remaining Fund Balance Available	(V-I)		11,975.39
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,426.71
1.	Actual Non-Levy Revenue	(V-J1)	1,426.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		57,701.95
1.	Elementary County BASE Distribution	(V-L1)	57,701.95	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		172,229.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

01 General Fund

Adopted Budget	0001	172,229.04

Budget Uses

Expenditure Budget	0002	172,229.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,975.39
Direct State Aid	3110	87,762.19
Quality Educator	3111	7,792.00
At Risk Student	3112	1,700.20
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,370.20
Data For Achievement	3116	500.40
Elementary County BASE Distribution	2250	57,701.95
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,426.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	172,229.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,793.86
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	5,393.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,606.14
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,276.62

Budget Uses

Expenditure Budget	0002	2,276.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,131.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,131.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	145.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,276.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11.17

Budget Uses

Expenditure Budget	0002	11.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08224555

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	111	N/A	4,822,826

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,119,877.06	65,990.81	10%	5.89%	0.00	926,475.45	193,401.61	40.10
10 Transportation	96,636.94	19,327.39	20%	20.00%	39,669.81	7,006.39	49,960.74	10.36
11 Bus Depreciation Reserve	161,054.80	0.00	N/A	0.00%	121,679.80	0.00	39,375.00	8.16
13 Tuition	23,704.86		N/A		0.00	0.00	23,704.86	4.92
14 Retirement	150,000.00	27,799.20	20%	18.53%	0.00	150,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,636.31	0.00	N/A	0.00%	4,873.56	762.75	0.00	0.00
29 Flexibility	15,957.78	0.00	N/A	0.00%	15,957.78	0.00	0.00	0.00
61 Building Reserve	49,067.27	0.00	N/A	0.00%	49,067.27	0.00	0.00	0.00
Total of All Funds	1,621,935.02	113,117.40			231,248.22	1,084,244.59	306,442.21	63.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	96
M1	AUGUSTA 7-8	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	428,020.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,509.09
D.	At Risk Student	(I-D)	3,969.73
E.	Indian Education For All	(I-E)	2,900.43
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	2,777.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,704.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,234.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	851,906.01
C.	Maximum Budget Limit	(II-C)	1,053,237.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,084.25
E.	Adopted Budget	(II-E)	1,021,990.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	904,941.27
H.	Maximum Budget Limit	(II-H)	1,119,877.06
I.	Highest Budget Without a Vote	(II-I)	1,096,559.70
J.	Highest Budget	(II-J)	1,119,877.06
K.	Highest Voted Amount	(II-K)	23,317.36
L.	Amount Approved on Ballot by Voters	(II-L)	44,851.54
M.	Adopted Budget	(II-M)	1,119,877.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,990.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,990.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,119,877.06
1.	BASE Budget Limit	(V-A1)	904,941.27	
2.	Over-BASE Budget	(V-A2)	214,935.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		428,020.61
1.	Direct State Aid Paid By State	(V-B1)	428,020.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,509.09
D.	At Risk Student	(V-D)		3,969.73
E.	Indian Education For All	(V-E)		2,900.43
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		2,777.22
H.	Special Education Allowable Cost Payment	(V-H)		18,704.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,937.45
1.	Actual Non-Levy Revenue	(V-J1)	4,937.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		343,050.13
1.	Elementary County BASE Distribution	(V-L1)	343,050.14	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		904,941.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,534.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	21,534.17	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		193,401.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		214,935.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		40.10
1.	District Property Tax Levy Mills	(V-S1)	40.10	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		40.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

01 General Fund

Adopted Budget	0001	1,119,877.06

Budget Uses

Expenditure Budget	0002	1,119,877.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	428,020.61
Quality Educator	3111	97,509.09
At Risk Student	3112	3,969.73
Indian Education For All	3113	2,900.43
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	18,704.61
Data For Achievement	3116	2,777.22
Elementary County BASE Distribution	2250	343,050.14
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,937.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,534.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	193,401.61		
District Tax Levy			1110	193,401.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,119,877.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

10 Transportation Fund

Adopted Budget	0001	96,636.94

Budget Uses

Expenditure Budget	0002	96,636.94
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,369.44
Contingency	0006	636.94
Over-Schedule	0011	89,630.56
Fund Balance for Budget	TFS48	58,997.20
Operating Reserve	0961	19,327.39
Unreserved Fund Balance Reappropriated	0970	39,669.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,751.59
State - On-Schedule Transportation Reimbursement	3210	5,254.80
District Tax Levy	1110	49,960.74
District Mills	999	10.36
Total Estimated Revenues to Fund Adopted Budget	0004	96,636.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	161,054.80

Budget Uses

Expenditure Budget	0002	161,054.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,679.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,679.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,375.00
District Mills	999	8.16
Total Estimated Revenues to Fund Adopted Budget	0004	161,054.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 Bluebird 72 Passenger	2026	84,125.00	0.00	16,825.00	16,825.00
2021 Ford Expedition Max	2022	64,500.00	51,600.00	12,900.00	12,900.00
2022 Blue Bird	2021	48,250.00	48,250.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	45,888.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					39,375.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

13 Tuition Fund

Adopted Budget	0001	23,704.86

Budget Uses

Expenditure Budget	0002	23,704.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,704.86
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	23,704.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,799.20
Operating Reserve	0961	27,799.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,636.31

Budget Uses

Expenditure Budget	0002	5,636.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,873.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,873.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	762.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,636.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,957.78

Budget Uses

Expenditure Budget	0002	15,957.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,957.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,957.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,957.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-95153453

61 Building Reserve Fund

Adopted Budget	0001	49,067.27

Budget Uses

Expenditure Budget	0002	49,067.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,067.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,067.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,067.27

Budget Report
FY 2027

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-12076070

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	33	5,211,617

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-12076070

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	737,247.04	60,027.32	10%	8.14%	0.00	596,145.61	141,101.43	27.07
10 Transportation	96,465.50	19,293.10	20%	20.00%	34,566.55	5,120.51	56,778.44	10.89
11 Bus Depreciation Reserve	139,964.81	0.00	N/A	0.00%	113,489.81	0.00	26,475.00	5.08
13 Tuition	7,054.28		N/A		0.00	0.00	7,054.28	1.35
14 Retirement	130,000.00	26,000.00	20%	20.00%	10,524.02	119,475.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,401.90	0.00	N/A	0.00%	3,908.53	493.37	0.00	0.00
29 Flexibility	18,213.31	0.00	N/A	0.00%	18,213.31	0.00	0.00	0.00
61 Building Reserve	151,099.46	0.00	N/A	0.00%	101,099.46	0.00	50,000.00	9.59
Total of All Funds	1,284,446.30	105,320.42			281,801.68	721,235.47	281,409.15	53.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-12076070

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	294,027.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,422.11
D.	At Risk Student	(I-D)	1,490.13
E.	Indian Education For All	(I-E)	862.29
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	825.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,392.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,797.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	589,509.52
C.	Maximum Budget Limit	(II-C)	732,333.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	142,824.38
E.	Adopted Budget	(II-E)	732,333.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	585,348.41
H.	Maximum Budget Limit	(II-H)	728,989.13
I.	Highest Budget Without a Vote	(II-I)	737,247.04
J.	Highest Budget	(II-J)	737,247.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	737,247.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,027.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,027.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		737,247.04
1.	BASE Budget Limit	(V-A1)	585,348.41	
2.	Over-BASE Budget	(V-A2)	151,898.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		294,027.66
1.	Direct State Aid Paid By State	(V-B1)	294,027.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,422.11
D.	At Risk Student	(V-D)		1,490.13
E.	Indian Education For All	(V-E)		862.29
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		825.66
H.	Special Education Allowable Cost Payment	(V-H)		5,392.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,920.52
1.	Actual Non-Levy Revenue	(V-J1)	6,920.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		228,151.72
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	228,151.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		585,348.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,797.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	10,797.20	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,101.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,898.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		27.07
1.	District Property Tax Levy Mills	(V-S1)	27.07	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		27.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-12076070

01 General Fund

Adopted Budget	0001	737,247.04

Budget Uses

Expenditure Budget	0002	737,247.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	294,027.66
Quality Educator	3111	47,422.11
At Risk Student	3112	1,490.13
Indian Education For All	3113	862.29
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	5,392.32
Data For Achievement	3116	825.66
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	228,151.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,920.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,797.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	141,101.43		
District Tax Levy			1110	141,101.43
Total Estimated Revenues to Fund Adopted Budget			0004	737,247.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	96,465.50

Budget Uses

Expenditure Budget	0002	96,465.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,655.00
Contingency	0006	465.50
Over-Schedule	0011	91,345.00
Fund Balance for Budget	TFS48	53,859.65
Operating Reserve	0961	19,293.10
Unreserved Fund Balance Reappropriated	0970	34,566.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,280.12
State - On-Schedule Transportation Reimbursement	3210	3,840.39
District Tax Levy	1110	56,778.44
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	96,465.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	139,964.81

Budget Uses

Expenditure Budget	0002	139,964.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,489.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,489.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,475.00
District Mills	999	5.08
Total Estimated Revenues to Fund Adopted Budget	0004	139,964.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BLUEBIRD 72 PASSENGER	2026	84,125.00	0.00	16,825.00	16,825.00
2022 Blue Bird	2021	48,250.00	48,250.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	45,888.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					26,475.00

13 Tuition Fund

Adopted Budget	0001	7,054.28

Budget Uses

Expenditure Budget	0002	7,054.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,054.28
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	7,054.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,524.02
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	10,524.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,475.98
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,401.90

Budget Uses

Expenditure Budget	0002	4,401.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,908.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,908.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	493.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,401.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,213.31

Budget Uses

Expenditure Budget	0002	18,213.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,213.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,213.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,213.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-12076070

61 Building Reserve Fund

Adopted Budget	0001	151,099.46

Budget Uses

Expenditure Budget	0002	151,099.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,099.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,099.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	50,000.00
District Mills		999	9.59
Building Reserve Voted Mills		0134	9.59
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	151,099.46

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	10	612	150,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
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Submit ID: 0720-37605164

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	28	N/A	1,721,026

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Tyler Hansen

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	274,436.74	23,661.86	10%	8.62%	0.00	234,436.74	40,000.00	23.24
10 Transportation	40,000.00	8,000.00	20%	20.00%	474.32	23,846.24	15,679.44	9.11
11 Bus Depreciation Reserve	119,036.52	0.00	N/A	0.00%	110,696.52	0.00	8,340.00	4.85
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	12,000.00	20%	15.00%	7,308.98	72,691.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,549.65	0.00	N/A	0.00%	2,358.33	191.32	0.00	0.00
29 Flexibility	11,306.27	0.00	N/A	0.00%	11,306.27	0.00	0.00	0.00
61 Building Reserve	96,324.95	0.00	N/A	0.00%	52,989.95	34,668.00	8,667.00	5.04
Total of All Funds	623,654.13	43,661.86			185,134.37	365,833.32	72,686.44	42.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	111,672.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	2,059.85
E.	Indian Education For All	(I-E)	731.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	700.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,301.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,572.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	227,196.00
C.	Maximum Budget Limit	(II-C)	281,597.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	242,196.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	226,987.86
H.	Maximum Budget Limit	(II-H)	281,077.47
I.	Highest Budget Without a Vote	(II-I)	249,436.74
J.	Highest Budget	(II-J)	281,077.47
K.	Highest Voted Amount	(II-K)	31,640.73
L.	Amount Approved on Ballot by Voters	(II-L)	25,000.00
M.	Adopted Budget	(II-M)	274,436.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,661.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,661.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		274,436.74
1.	BASE Budget Limit	(V-A1)	226,987.86	
2.	Over-BASE Budget	(V-A2)	47,448.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		111,672.40
1.	Direct State Aid Paid By State	(V-B1)	111,672.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		2,059.85
E.	Indian Education For All	(V-E)		731.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		700.56
H.	Special Education Allowable Cost Payment	(V-H)		5,301.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		204.98
1.	Actual Non-Levy Revenue	(V-J1)	204.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		90,733.30
1.	Elementary County BASE Distribution	(V-L1)	90,733.30	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		226,987.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,448.88
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	7,448.88	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		47,448.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.24
	1. District Property Tax Levy Mills	(V-S1)	23.24	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	274,436.74

Budget Uses

Expenditure Budget	0002	274,436.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	111,672.40
Quality Educator	3111	15,584.00
At Risk Student	3112	2,059.85
Indian Education For All	3113	731.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,301.13
Data For Achievement	3116	700.56
Elementary County BASE Distribution	2250	90,733.30
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	204.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,448.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	40,000.00		
District Tax Levy			1110	40,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	274,436.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,678.40
Contingency	0006	2,167.84
Over-Schedule	0011	16,153.76
Fund Balance for Budget	TFS48	8,474.32
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	474.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,961.56
State - On-Schedule Transportation Reimbursement	3210	17,884.68
District Tax Levy	1110	15,679.44
District Mills	999	9.11
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	119,036.52

Budget Uses

Expenditure Budget	0002	119,036.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,696.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,696.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,340.00
District Mills	999	4.85
Total Estimated Revenues to Fund Adopted Budget	0004	119,036.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	38,220.00	8,340.00	8,340.00
Total					8,340.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,308.98
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	7,308.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,691.02
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,549.65

Budget Uses

Expenditure Budget	0002	2,549.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,358.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,358.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	191.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,549.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,306.27

Budget Uses

Expenditure Budget	0002	11,306.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,306.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,306.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,306.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	96,324.95

Budget Uses

Expenditure Budget		0002	96,324.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,989.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,989.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,668.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,667.00
District Mills		999	5.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.04
Total Estimated Revenues to Fund Adopted Budget		0004	96,324.95

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FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	173,997

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	153,457.95	11,909.13	10%	7.76%	0.00	153,457.95	0.00	0.00
10 Transportation	364.63	0.00	20%	0.00%	364.63	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	2,800.00	20%	20.00%	3,574.32	10,425.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	129.35	0.00	N/A	0.00%	0.00	129.35	0.00	0.00
29 Flexibility	0.43	0.00	N/A	0.00%	0.43	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	167,952.36	14,709.13			3,939.38	164,012.98	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	75,804.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,180.47
E.	Indian Education For All	(I-E)	386.25
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	400.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,696.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	898.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	136,007.36
C.	Maximum Budget Limit	(II-C)	166,875.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	136,007.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	153,457.95
H.	Maximum Budget Limit	(II-H)	189,199.26
I.	Highest Budget Without a Vote	(II-I)	153,457.95
J.	Highest Budget	(II-J)	189,199.26
K.	Highest Voted Amount	(II-K)	35,741.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	153,457.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,909.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,909.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		153,457.95
1.	BASE Budget Limit	(V-A1)	153,457.95	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,804.94
1.	Direct State Aid Paid By State	(V-B1)	75,804.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,180.47
E.	Indian Education For All	(V-E)		386.25
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		400.32
H.	Special Education Allowable Cost Payment	(V-H)		2,696.16
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		476.42
1.	Actual Non-Levy Revenue	(V-J1)	476.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		60,825.39
1.	Elementary County BASE Distribution	(V-L1)	60,825.39	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		153,457.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

01 General Fund

Adopted Budget	0001	153,457.95

Budget Uses

Expenditure Budget	0002	153,457.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	75,804.94
Quality Educator	3111	11,688.00
At Risk Student	3112	1,180.47
Indian Education For All	3113	386.25
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,696.16
Data For Achievement	3116	400.32
Elementary County BASE Distribution	2250	60,825.39
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	476.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
1218 Ayers Elem

Submit ID: 1218-85189626

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	153,457.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

10 Transportation Fund

Adopted Budget	0001	364.63

Budget Uses

Expenditure Budget	0002	364.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	364.63
Fund Balance for Budget	TFS48	364.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	364.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	364.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,374.32
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	3,574.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,425.68
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	129.35

Budget Uses

Expenditure Budget	0002	129.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	129.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.43

Budget Uses

Expenditure Budget	0002	0.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

1218 Ayers Elem

Submit ID: 1218-85189626

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

43 Roosevelt

Submit ID: 0785-35772167

0785 Bainville K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 128	51	7,441,603

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

Submit ID: 0785-35772167

0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,165,372.42	10,000.00	10%	0.46%	149,741.02	1,879,896.73	135,734.67	18.24
10 Transportation	500,000.00	100,000.00	20%	20.00%	244,197.07	118,281.23	137,521.70	18.48
11 Bus Depreciation Reserve	272,596.68	0.00	N/A	0.00%	138,280.68	50,000.00	84,316.00	11.33
13 Tuition	43,144.28		N/A		40,144.28	3,000.00	0.00	0.00
14 Retirement	570,000.00	114,000.00	20%	20.00%	116,439.24	453,560.76		
17 Adult Education	32,833.82	0.00	35%	0.00%	32,833.82	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	340,242.86	0.00	N/A	0.00%	118,767.87	201,474.99	20,000.00	2.69
29 Flexibility	2,775,206.51	0.00	N/A	0.00%	1,347,757.82	1,427,448.69	0.00	0.00
61 Building Reserve	1,636,994.95	0.00	N/A	0.00%	636,994.95	1,000,000.00	0.00	0.00
Total of All Funds	8,336,391.52	224,000.00			2,825,156.75	5,133,662.40	377,572.37	50.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

Submit ID: 0785-35772167

0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	100	*
M1	BAINVILLE 7-8	28	*
H1	BAINVILLE HS 9-12	51	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	852,461.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	139,866.40
D.	At Risk Student	(I-D)	1,772.03
E.	Indian Education For All	(I-E)	4,677.27
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	4,478.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,001.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,661.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,742,216.78
C.	Maximum Budget Limit	(II-C)	2,150,159.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,734.67
E.	Adopted Budget	(II-E)	2,150,159.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,749,959.96
H.	Maximum Budget Limit	(II-H)	2,165,372.42
I.	Highest Budget Without a Vote	(II-I)	2,165,372.42
J.	Highest Budget	(II-J)	2,165,372.42
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,165,372.42

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			10,000.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			149,741.02
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	149,741.02		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			159,741.02

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	33,169.82	13,831.88	47,001.70
B.	Special Education RSBG to Coop	6,796.57	2,864.67	9,661.24
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	15,986.56	6,678.62	22,665.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	907,797.00	436,279.50	1,344,076.50
		1,095,461.00	811,612.50	1,907,073.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	386,697.73	286,499.21	673,196.95
H.	Special Education in BASE@40%	15,986.56	6,678.62	22,665.18
I.	Subsidized BASE Amount	402,684.29	293,177.83	695,862.13
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,165,372.42
	1. BASE Budget Limit	(V-A1)	1,749,959.96	
	2. Over-BASE Budget	(V-A2)	415,412.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		852,461.86
	1. Direct State Aid Paid By State	(V-B1)	852,461.86	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		139,866.40
D.	At Risk Student	(V-D)		1,772.03
E.	Indian Education For All	(V-E)		4,677.27
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		4,478.58

H.	Special Education Allowable Cost Payment	(V-H)		47,001.70
I.	Remaining Fund Balance Available	(V-I)		149,741.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		182,269.86
	1. Actual Non-Levy Revenue	(V-J1)	30,839.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	151,430.68	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		363,851.24
	1. Elementary County BASE Distribution	(V-L1)	210,117.98	
	2. High School County BASE Distribution	(V-L2)	153,733.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,749,959.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		279,677.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	279,677.79	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,734.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		415,412.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.24
	1. District Property Tax Levy Mills	(V-S1)	18.24	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

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0785 Bainville K-12 Schools

01 General Fund

Adopted Budget	0001	2,165,372.42

Budget Uses

Expenditure Budget	0002	2,165,372.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	149,741.02
Direct State Aid	3110	852,461.86
Quality Educator	3111	139,866.40
At Risk Student	3112	1,772.03
Indian Education For All	3113	4,677.27
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	47,001.70
Data For Achievement	3116	4,478.58
Elementary County BASE Distribution	2250	210,117.98
High School County BASE Distribution	2260	153,733.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,883.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	22,955.79
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	151,430.68
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	279,677.79
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	135,734.67		
District Tax Levy			1110	135,734.67
Total Estimated Revenues to Fund Adopted Budget			0004	2,165,372.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,528.38
Contingency	0006	10,752.84
Over-Schedule	0011	381,718.78
Fund Balance for Budget	TFS48	344,197.07
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	244,197.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,570.30
State - On-Schedule Transportation Reimbursement	3210	88,710.93
District Tax Levy	1110	137,521.70
District Mills	999	18.48
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	272,596.68

Budget Uses

Expenditure Budget	0002	272,596.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,280.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,280.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	84,316.00
District Mills	999	11.33
Total Estimated Revenues to Fund Adopted Budget	0004	272,596.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	89,635.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	110,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	114,086.00	22,799.00	22,799.00
2020 IC CE	2019	107,950.00	108,050.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	84,300.00	N/A	NA
2016 Bluebird 72 passenger bus	2015	75,200.00	112,800.00	N/A	NA
2014 Bluebird wheelchair lift	2014	82,000.00	123,000.00	N/A	NA
Total					84,316.00

13 Tuition Fund

Adopted Budget	0001	43,144.28

Budget Uses

Expenditure Budget	0002	43,144.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,144.28
Unreserved Fund Balance Reappropriated	0970	40,144.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	3,000.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,144.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	570,000.00

Budget Uses

Expenditure Budget	0002	570,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	230,439.24
Operating Reserve	0961	114,000.00
Unreserved Fund Balance Reappropriated	0970	116,439.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	453,560.76
Total Estimated Revenues to Fund Adopted Budget	0004	570,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,833.82

Budget Uses

Expenditure Budget	0002	32,833.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,833.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,833.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,833.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

28 Technology Fund

Adopted Budget	0001	340,242.86

Budget Uses

Expenditure Budget	0002	340,242.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,767.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,767.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,474.99
District Tax Levy	1110	20,000.00
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	340,242.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	2,775,206.51

Budget Uses

Expenditure Budget	0002	2,775,206.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,347,757.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,347,757.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,413,523.47
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,925.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,775,206.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	1,636,994.95

Budget Uses

Expenditure Budget	0002	1,636,994.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	636,994.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	636,994.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,636,994.95

Budget Report
FY 2027

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-51142546

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 329	* 132	49,444,908

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Karen Wang

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
13 Fallon
0244 Baker K-12 Schools

Submit ID: 0244-51142546

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,778,015.37	154,770.47	10%	3.24%	0.00	3,919,310.62	858,704.75	17.37
10 Transportation	507,000.00	40,442.13	20%	7.98%	0.00	92,998.63	414,001.37	8.37
11 Bus Depreciation Reserve	50,000.00	60,473.14	N/A	120.95%	50,000.00	0.00	0.00	0.00
13 Tuition	121,000.00		N/A		5,659.84	0.00	115,340.16	2.33
14 Retirement	940,000.00	155,651.69	20%	16.56%	0.00	940,000.00		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	287,247.76	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	150,000.00	60,215.79	N/A	40.14%	146,741.89	3,258.11	0.00	0.00
29 Flexibility	2,500,000.00	3,250,457.00	N/A	130.02%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	3,000,000.00	3,281,592.48	N/A	109.39%	3,000,000.00	0.00	0.00	0.00
Total of All Funds	12,146,015.37	7,038,602.70			5,989,649.49	4,955,567.36	1,388,046.28	28.07

50 Debt Service Tax Jurisdiction								
0244	5,000.00	30,805.68	20-9-438	616.11%	5,000.00	0.00	0.00	0.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0244-51142546

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	252 *
M1	BAKER 7-8	77 *
H1	BAKER HS 9-12	132 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,800,301.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	383,833.92
D.	At Risk Student	(I-D)	8,368.05
E.	Indian Education For All	(I-E)	12,045.93
F.	American Indian Achievement Gap	(I-F)	3,328.00
G.	Data For Achievement	(I-G)	11,534.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	153,025.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,332.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	474
B.	BASE Budget Limit	(II-B)	3,786,695.12
C.	Maximum Budget Limit	(II-C)	4,685,472.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	860,492.68
E.	Adopted Budget	(II-E)	4,685,472.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,865,496.07
H.	Maximum Budget Limit	(II-H)	4,778,015.37
I.	Highest Budget Without a Vote	(II-I)	4,778,015.37
J.	Highest Budget	(II-J)	4,778,015.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,778,015.37

Budget Report
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13 Fallon

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0244 Baker K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			154,770.47
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			154,770.47

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	108,851.80	44,174.09	153,025.89
B.	Special Education RSBG to Coop	17,974.40	7,358.27	25,332.67
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	50,730.48	20,612.94	71,343.42

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,338,002.80	1,126,521.00	3,464,523.80
		2,525,666.80	1,501,854.00	4,027,520.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	891,560.38	530,154.46	1,421,714.84
H.	Special Education in BASE@40%	50,730.48	20,612.94	71,343.42
I.	Subsidized BASE Amount	942,290.86	550,767.40	1,493,058.26
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,778,015.37
	1. BASE Budget Limit	(V-A1)	3,865,496.07	
	2. Over-BASE Budget	(V-A2)	912,519.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,800,301.80
	1. Direct State Aid Paid By State	(V-B1)	1,800,301.80	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		383,833.92
D.	At Risk Student	(V-D)		8,368.05
E.	Indian Education For All	(V-E)		12,045.93
F.	American Indian Achievement Gap	(V-F)		3,328.00
G.	Data For Achievement	(V-G)		11,534.22

H.	Special Education Allowable Cost Payment	(V-H)		153,025.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		155,165.68
	1. Actual Non-Levy Revenue	(V-J1)	403.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	154,762.56	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,337,892.58
	1. Elementary County BASE Distribution	(V-L1)	844,536.48	
	2. High School County BASE Distribution	(V-L2)	493,356.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,865,496.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		53,814.55
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	53,814.55	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		858,704.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		912,519.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		17.37
	1. District Property Tax Levy Mills	(V-S1)	17.37	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		17.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

13 Fallon

Submit ID: 0244-51142546

0244 Baker K-12 Schools

01 General Fund

Adopted Budget	0001	4,778,015.37

Budget Uses

Expenditure Budget	0002	4,778,015.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,800,301.80
Quality Educator	3111	383,833.92
At Risk Student	3112	8,368.05
Indian Education For All	3113	12,045.93
American Indian Achievement Gap	3114	3,328.00
State Special Education Allowable Cost Payment to Districts	3115	153,025.89
Data For Achievement	3116	11,534.22
Elementary County BASE Distribution	2250	844,536.48
High School County BASE Distribution	2260	493,356.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	182.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	220.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	154,762.56
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
13 Fallon
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	41,865.34
Tuition from School Districts Outside State	1330	11,949.21
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	858,704.75		
District Tax Levy			1110	858,704.75
Total Estimated Revenues to Fund Adopted Budget			0004	4,778,015.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	507,000.00

Budget Uses

Expenditure Budget	0002	507,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,544.20
Contingency	0006	8,454.42
Over-Schedule	0011	414,001.38
Fund Balance for Budget	TFS48	40,442.13
Operating Reserve	0961	40,442.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,249.65
State - On-Schedule Transportation Reimbursement	3210	69,748.98
District Tax Levy	1110	414,001.37
District Mills	999	8.37
Total Estimated Revenues to Fund Adopted Budget	0004	507,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,473.14
Operating Reserve	0961	60,473.14
Unreserved Fund Balance Reappropriated	0970	50,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00

Budget Report
FY 2027
13 Fallon
0244 Baker K-12 Schools

Submit ID: 0244-51142546

13 Tuition Fund

Adopted Budget	0001	121,000.00

Budget Uses

Expenditure Budget	0002	121,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,659.84
Unreserved Fund Balance Reappropriated	0970	5,659.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,340.16
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	121,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	940,000.00

Budget Uses

Expenditure Budget	0002	940,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,651.69
Operating Reserve	0961	155,651.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	940,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	940,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	322,247.76
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	287,247.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	187,247.76

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	206,957.68
Operating Reserve	0961	60,215.79
Unreserved Fund Balance Reappropriated	0970	146,741.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,258.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-51142546

29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,750,457.00
Operating Reserve	0961	3,250,457.00
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
13 Fallon
0244 Baker K-12 Schools

Submit ID: 0244-51142546

50 Debt Service Fund
0244

Taxable Value		49,444,908.00
Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,805.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	30,805.68
Unreserved Fund Balance Reappropriated	0970	5,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	5,000.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0244-51142546

0244 Baker K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	3,000,000.00

Budget Uses

Expenditure Budget		0002	3,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,281,592.48
Operating Reserve		0961	3,281,592.48
Unreserved Fund Balance Reappropriated		0970	3,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	3,000,000.00

Budget Report
FY 2027

22 Jefferson

0455 Basin Elem

Submit ID: 0455-89010594

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	1,279,785

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Hughes

(Signature) (Date)

Chairperson, School Trustees: DeDe Rhodes

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0455 Basin Elem

Submit ID: 0455-89010594

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,693.62	10,000.00	10%	8.80%	0.00	94,562.23	19,131.39	14.95
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	85,000.00		N/A		20,000.00	0.00	65,000.00	50.79
14 Retirement	20,115.00	4,023.00	20%	20.00%	15,977.00	4,138.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,079.70	0.00	N/A	0.00%	1,000.00	79.70	0.00	0.00
29 Flexibility	2,588.06	0.00	N/A	0.00%	2,588.06	0.00	0.00	0.00
61 Building Reserve	17,000.00	0.00	N/A	0.00%	17,000.00	0.00	0.00	0.00
Total of All Funds	239,476.38	14,023.00			56,565.06	98,779.93	84,131.39	65.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0455 Basin Elem

Submit ID: 0455-89010594

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,562.23
H.	Maximum Budget Limit	(II-H)	118,170.70
I.	Highest Budget Without a Vote	(II-I)	113,693.62
J.	Highest Budget	(II-J)	186,155.79
K.	Highest Voted Amount	(II-K)	72,462.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,693.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,000.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,693.62
1.	BASE Budget Limit	(V-A1)	94,562.23	
2.	Over-BASE Budget	(V-A2)	19,131.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
1.	Direct State Aid Paid By State	(V-B1)	51,886.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		41,424.33
1.	Elementary County BASE Distribution	(V-L1)	41,424.33	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,562.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,131.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,131.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.95
	1. District Property Tax Levy Mills	(V-S1)	14.95	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
22 Jefferson
0455 Basin Elem

Submit ID: 0455-89010594

01 General Fund

Adopted Budget	0001	113,693.62

Budget Uses

Expenditure Budget	0002	113,693.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	51,886.15
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	41,424.33
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
22 Jefferson
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	19,131.39		
District Tax Levy			1110	19,131.39
Total Estimated Revenues to Fund Adopted Budget			0004	113,693.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
22 Jefferson
0455 Basin Elem

Submit ID: 0455-89010594

13 Tuition Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,000.00
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	50.79
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson

0455 Basin Elem

Submit ID: 0455-89010594

14 Retirement Fund

Adopted Budget	0001	20,115.00

Budget Uses

Expenditure Budget	0002	20,115.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,000.00
Operating Reserve	0961	4,023.00
Unreserved Fund Balance Reappropriated	0970	15,977.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,138.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,115.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,079.70

Budget Uses

Expenditure Budget	0002	1,079.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	79.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,079.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0455 Basin Elem

Submit ID: 0455-89010594

29 Flexibility Fund

Adopted Budget	0001	2,588.06

Budget Uses

Expenditure Budget	0002	2,588.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,588.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,588.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,588.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0455-89010594

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0455 Basin Elem

Submit ID: 0455-89010594

61 Building Reserve Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	1,652,641

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Merle Young

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	146,487.70	14,648.77	10%	10.00%	5,976.79	131,225.58	9,285.33	5.62
10 Transportation	10,711.00	1,787.98	20%	16.69%	0.00	10,711.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	35,208.89		N/A		0.00	0.00	35,208.89	21.30
14 Retirement	20,000.00	4,000.00	20%	20.00%	4,531.17	15,468.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,683.28	0.00	N/A	0.00%	1,580.82	102.46	0.00	0.00
29 Flexibility	45,077.69	0.00	N/A	0.00%	45,077.69	0.00	0.00	0.00
61 Building Reserve	2,942.51	0.00	N/A	0.00%	2,942.51	0.00	0.00	0.00
Total of All Funds	262,111.07	20,436.75			60,108.98	157,507.87	44,494.22	26.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,856.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	21.08
E.	Indian Education For All	(I-E)	287.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	275.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,516.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	505.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	129,445.32
C.	Maximum Budget Limit	(II-C)	158,019.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,877.01
E.	Adopted Budget	(II-E)	141,322.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	121,564.37
H.	Maximum Budget Limit	(II-H)	149,500.91
I.	Highest Budget Without a Vote	(II-I)	149,079.38
J.	Highest Budget	(II-J)	149,500.91
K.	Highest Voted Amount	(II-K)	421.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	146,487.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			14,648.77
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			5,976.79
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,976.79		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			20,625.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		146,487.70
	1. BASE Budget Limit	(V-A1)	121,564.37	
	2. Over-BASE Budget	(V-A2)	24,923.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,856.37
	1. Direct State Aid Paid By State	(V-B1)	60,856.37	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		21.08
E.	Indian Education For All	(V-E)		287.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		275.22
H.	Special Education Allowable Cost Payment	(V-H)		1,516.59
I.	Remaining Fund Balance Available	(V-I)		5,976.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		72.30
	1. Actual Non-Levy Revenue	(V-J1)	72.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		42,818.59
	1. Elementary County BASE Distribution	(V-L1)	42,818.59	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		121,564.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,638.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	15,638.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,285.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		24,923.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.62
	1. District Property Tax Levy Mills	(V-S1)	5.62	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-87610182

01 General Fund

Adopted Budget	0001	146,487.70

Budget Uses

Expenditure Budget	0002	146,487.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,976.79
Direct State Aid	3110	60,856.37
Quality Educator	3111	9,740.00
At Risk Student	3112	21.08
Indian Education For All	3113	287.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,516.59
Data For Achievement	3116	275.22
Elementary County BASE Distribution	2250	42,818.59
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	72.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,638.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	9,285.33		
District Tax Levy			1110	9,285.33
Total Estimated Revenues to Fund Adopted Budget			0004	146,487.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

10 Transportation Fund

Adopted Budget	0001	10,711.00

Budget Uses

Expenditure Budget	0002	10,711.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,738.00
Contingency	0006	973.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,787.98
Operating Reserve	0961	1,787.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,677.75
State - On-Schedule Transportation Reimbursement	3210	8,033.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,711.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

13 Tuition Fund

Adopted Budget	0001	35,208.89

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	5,208.89
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,208.89
District Mills	999	21.30
Total Estimated Revenues to Fund Adopted Budget	0004	35,208.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-87610182

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,531.17
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	4,531.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,468.83
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-87610182

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,683.28

Budget Uses

Expenditure Budget	0002	1,683.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,580.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,580.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	102.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,683.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-87610182

29 Flexibility Fund

Adopted Budget	0001	45,077.69

Budget Uses

Expenditure Budget	0002	45,077.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,077.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,077.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,077.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-87610182

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-87610182

61 Building Reserve Fund

Adopted Budget		0001	2,942.51

Budget Uses

Expenditure Budget		0002	2,942.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,942.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,942.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,942.51

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	348	34,432,190

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susanne Valach

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,712,181.83	329,931.94	10%	8.89%	0.00	3,043,352.50	668,829.33	19.42
10 Transportation	1,133,888.00	106,894.14	20%	9.43%	0.00	607,232.44	526,655.56	15.30
11 Bus Depreciation Reserve	1,490,078.28	0.00	N/A	0.00%	1,179,025.67	0.00	311,052.61	9.03
13 Tuition	64,782.70		N/A		4,701.23	0.00	60,081.47	1.74
14 Retirement	642,200.00	128,440.00	20%	20.00%	86,046.33	556,153.67		
17 Adult Education	52,018.26	18,206.39	35%	35.00%	23,811.87	0.00	28,206.39	0.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,859.94	0.00	N/A	0.00%	3,316.18	2,543.76	50,000.00	1.45
29 Flexibility	396,144.58	0.00	N/A	0.00%	297,970.16	98,174.42	0.00	0.00
61 Building Reserve	484,639.12	0.00	N/A	0.00%	404,619.12	59,499.74	20,520.26	0.60
Total of All Funds	8,031,792.71	583,472.47			1,999,490.56	4,366,956.53	1,665,345.62	48.36

50 Debt Service **Tax Jurisdiction**								
Series 2017	702,750.00	0.00	20-9-438	0.00%	58,819.83	0.00	643,930.17	18.70

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 348

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,486,927.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	222,072.00
D.	At Risk Student	(I-D)	5,663.75
E.	Indian Education For All	(I-E)	9,093.24
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	8,706.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,188.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	348
B.	BASE Budget Limit	(II-B)	2,928,869.42
C.	Maximum Budget Limit	(II-C)	3,655,103.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	672,664.44
E.	Adopted Budget	(II-E)	3,601,533.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,017,960.05
H.	Maximum Budget Limit	(II-H)	3,740,394.42
I.	Highest Budget Without a Vote	(II-I)	3,716,016.94
J.	Highest Budget	(II-J)	3,740,394.42
K.	Highest Voted Amount	(II-K)	24,377.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,712,181.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		329,931.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		329,931.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,712,181.83
	1. BASE Budget Limit	(V-A1)	3,017,960.05	
	2. Over-BASE Budget	(V-A2)	694,221.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,486,927.62
	1. Direct State Aid Paid By State	(V-B1)	1,486,927.62	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		222,072.00
D.	At Risk Student	(V-D)		5,663.75
E.	Indian Education For All	(V-E)		9,093.24
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		8,706.96
H.	Special Education Allowable Cost Payment	(V-H)		78,188.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,294.94
	1. Actual Non-Levy Revenue	(V-J1)	14,294.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,191,220.90
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	1,191,220.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,017,960.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,392.45
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	25,392.45	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		668,829.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		694,221.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.42
	1. District Property Tax Levy Mills	(V-S1)	19.42	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

01 General Fund

Adopted Budget	0001	3,712,181.83

Budget Uses

Expenditure Budget	0002	3,712,181.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,486,927.62
Quality Educator	3111	222,072.00
At Risk Student	3112	5,663.75
Indian Education For All	3113	9,093.24
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	78,188.64
Data For Achievement	3116	8,706.96
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,191,220.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,294.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

01 Beaverhead

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,392.45
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	668,829.33		
District Tax Levy			1110	668,829.33
Total Estimated Revenues to Fund Adopted Budget			0004	3,712,181.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,133,888.00

Budget Uses

Expenditure Budget	0002	1,133,888.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	461,120.40
Contingency	0006	46,112.04
Over-Schedule	0011	626,655.56
Fund Balance for Budget	TFS48	106,894.14
Operating Reserve	0961	106,894.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	100,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	126,808.11
State - On-Schedule Transportation Reimbursement	3210	380,424.33
District Tax Levy	1110	526,655.56
District Mills	999	15.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,133,888.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,490,078.28

Budget Uses

Expenditure Budget	0002	1,490,078.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,179,025.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,179,025.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	311,052.61
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,490,078.28

Budget Report
FY 2027

01 Beaverhead

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 BLUEBIRD TRAVEL BUS (LAS VEGAS)	2026	78,700.00	0.00	15,740.00	15,740.00
2024 IC 3000 BUS	2024	144,067.78	0.00	28,813.56	28,813.56
2024 IC 3000 BUS 2	2024	144,067.78	0.00	28,813.56	28,813.56
2021 IC Integrated Bus	2021	133,901.81	0.00	26,780.36	26,780.36
2022 Blue Bird T3 RE 4006A	2021	171,500.00	0.00	34,300.00	34,300.00
2021 Blue Bird T3 RE 3802S	2020	128,750.00	0.00	25,750.00	25,750.00
2020 Blue Bird T3 RE 4006S	2019	125,500.00	0.00	25,100.00	25,100.00
ICRP 300	2018	128,814.20	0.00	25,762.84	25,762.84
ICRP 300 MODEL	2018	115,814.20	23,162.84	23,162.84	23,162.84
2016 IC BUS MODEL 3000	2016	96,637.14	67,982.29	19,327.43	19,327.43
2016 IC CES BUS MODEL 3000	2016	96,637.00	50,654.80	19,327.40	19,327.40
2015 Int'l 77 pass Bus	2015	95,373.10	114,447.72	19,074.62	19,074.62
72 Pass Blue Bird Bus	2015	95,500.00	83,400.00	19,100.00	19,100.00
'14 In't Bus 60 Passenger	2014	89,600.48	134,400.72	N/A	NA
'13 INT; BUS	2013	114,515.89	171,773.84	N/A	NA
2013 INTL BUS	2013	114,515.89	171,773.84	N/A	NA
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	137,389.79	N/A	NA
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	168,552.08	N/A	NA
2009 INTL 84 PASSENGER BUS	2010	99,698.27	149,547.41	N/A	NA
07 INTL BUS 84 PASS	2007	85,750.00	128,625.00	N/A	NA
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					311,052.61

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

13 Tuition Fund

Adopted Budget	0001	64,782.70

Budget Uses

Expenditure Budget	0002	64,782.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,701.23
Unreserved Fund Balance Reappropriated	0970	4,701.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,081.47
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	64,782.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

14 Retirement Fund

Adopted Budget	0001	642,200.00

Budget Uses

Expenditure Budget	0002	642,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	214,486.33
Operating Reserve	0961	128,440.00
Unreserved Fund Balance Reappropriated	0970	86,046.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	556,153.67
Total Estimated Revenues to Fund Adopted Budget	0004	642,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

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0006 Beaverhead County H S

17 Adult Education Fund

Adopted Budget	0001	52,018.26

Budget Uses

Expenditure Budget	0002	52,018.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,018.26
Operating Reserve	0961	18,206.39
Unreserved Fund Balance Reappropriated	0970	23,811.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,206.39
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	52,018.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

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0006 Beaverhead County H S

28 Technology Fund

Adopted Budget	0001	55,859.94

Budget Uses

Expenditure Budget	0002	55,859.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,316.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,316.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,543.76
District Tax Levy	1110	50,000.00
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	55,859.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

29 Flexibility Fund

Adopted Budget	0001	396,144.58

Budget Uses

Expenditure Budget	0002	396,144.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,970.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	297,970.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	60,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	32,174.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	396,144.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

50 Debt Service Fund

Series 2017

Taxable Value		34,432,190.00
Adopted Budget	0001	702,750.00

Budget Uses

Expenditure Budget	0002	702,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,819.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,819.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	643,930.17
Jurisdiction Mills	999	18.70
Total Estimated Revenues to Fund Adopted Budget	0004	702,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	5,695,000.00	470,000.00	232,150.00	600.00
Total Bond Requirements							702,750.00
Total Debt Service Requirements						0002	702,750.00

Budget Report
FY 2027

01 Beaverhead

Submit ID: 0006-105333

0006 Beaverhead County H S

61 Building Reserve Fund

Adopted Budget	0001	484,639.12

Budget Uses

Expenditure Budget	0002	484,639.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404,619.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404,619.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	59,499.74
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	20,520.26
District Mills	999	0.60
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	484,639.12

Budget Report
FY 2027

05 Carbon

0076 Belfry K-12 Schools

Submit ID: 0076-86578491

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 41	20	5,431,159

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Carly Shipp

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-86578491

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,182,327.50	118,712.21	10%	10.04%	17,248.25	1,065,806.15	99,273.10	18.28
10 Transportation	75,199.07	15,039.81	20%	20.00%	44,905.25	30,293.82	0.00	0.00
11 Bus Depreciation Reserve	403,568.80	0.00	N/A	0.00%	343,614.61	0.00	59,954.19	11.04
13 Tuition	124,483.43		N/A		30,547.53	0.00	93,935.90	17.30
14 Retirement	202,753.31	40,550.66	20%	20.00%	35,192.33	167,560.98		
17 Adult Education	15,829.32	3,829.32	35%	24.19%	0.00	0.00	15,829.32	2.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,771.19	0.00	N/A	0.00%	4,972.64	798.55	0.00	0.00
29 Flexibility	815,270.17	0.00	N/A	0.00%	815,270.17	0.00	0.00	0.00
61 Building Reserve	314,702.60	0.00	N/A	0.00%	227,687.60	69,612.00	17,403.00	3.20
Total of All Funds	3,139,905.39	178,132.00			1,519,438.38	1,334,071.50	286,395.51	52.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-86578491

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	31 *
M1	BELFRY 7-8	10 *
H1	BELFRY HS 9-12	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	459,166.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,303.79
D.	At Risk Student	(I-D)	6,241.29
E.	Indian Education For All	(I-E)	1,593.93
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,526.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,605.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,201.69
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	915,212.71
C.	Maximum Budget Limit	(II-C)	1,133,775.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	99,273.09
E.	Adopted Budget	(II-E)	1,163,460.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	947,423.00
H.	Maximum Budget Limit	(II-H)	1,177,262.49
I.	Highest Budget Without a Vote	(II-I)	1,182,327.50
J.	Highest Budget	(II-J)	1,182,327.51
K.	Highest Voted Amount	(II-K)	0.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,182,327.50

Budget Report
FY 2027
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-86578491

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			118,232.75
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			479.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	479.46		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			17,248.25
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,248.25		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			135,960.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,234.87	3,370.20	9,605.07
B.	Special Education RSBG to Coop	2,078.29	1,123.40	3,201.69
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,325.26	1,797.44	5,122.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	292,975.50	171,245.00	464,220.50
		480,639.50	546,578.00	1,027,217.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	169,665.74	192,942.03	362,607.78
H.	Special Education in BASE@40%	3,325.26	1,797.44	5,122.70
I.	Subsidized BASE Amount	172,991.00	194,739.47	367,730.48
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,182,327.50
	1. BASE Budget Limit	(V-A1)	947,423.00	
	2. Over-BASE Budget	(V-A2)	234,904.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		459,166.22
	1. Direct State Aid Paid By State	(V-B1)	459,166.22	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,303.79
D.	At Risk Student	(V-D)		6,241.29
E.	Indian Education For All	(V-E)		1,593.93
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,526.22

H.	Special Education Allowable Cost Payment	(V-H)		9,605.07
I.	Remaining Fund Balance Available	(V-I)		17,248.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,830.83
	1. Actual Non-Levy Revenue	(V-J1)	9,830.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		340,651.40
	1. Elementary County BASE Distribution	(V-L1)	160,263.83	
	2. High School County BASE Distribution	(V-L2)	180,387.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		947,423.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		135,631.41
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	118,884.89	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	16,746.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		234,904.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.28
	1. District Property Tax Levy Mills	(V-S1)	18.28	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-86578491

01 General Fund

Adopted Budget	0001	1,182,327.50

Budget Uses

Expenditure Budget	0002	1,182,327.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,248.25
Direct State Aid	3110	459,166.22
Quality Educator	3111	101,303.79
At Risk Student	3112	6,241.29
Indian Education For All	3113	1,593.93
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	9,605.07
Data For Achievement	3116	1,526.22
Elementary County BASE Distribution	2250	160,263.83
High School County BASE Distribution	2260	180,387.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,578.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	252.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	118,884.89
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,746.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	99,273.09	
District Tax Levy		1110	99,273.10
Total Estimated Revenues to Fund Adopted Budget		0004	1,182,327.50
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
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10 Transportation Fund

Adopted Budget	0001	75,199.07

Budget Uses

Expenditure Budget	0002	75,199.07
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,977.05
Contingency	0006	4,797.71
Over-Schedule	0011	22,424.31
Fund Balance for Budget	TFS48	59,945.06
Operating Reserve	0961	15,039.81
Unreserved Fund Balance Reappropriated	0970	44,905.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	30,293.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,199.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0076 Belfry K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	403,568.80

Budget Uses

Expenditure Budget	0002	403,568.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	343,614.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	343,614.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,954.19
District Mills	999	11.04
Total Estimated Revenues to Fund Adopted Budget	0004	403,568.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 ford expedition	2026	60,969.40	0.00	12,193.88	12,193.88
2026 Thomas 60 passenger	2026	148,134.00	0.00	29,626.80	29,626.80
2020 Bluebird Vision 48 passenger	2019	94,750.00	132,650.00	18,950.00	9,475.00
2017 IC CE 54 passenger	2016	86,585.19	121,219.28	17,317.04	8,658.51
2015 Thomas 30 passenger	2015	48,560.00	72,840.00	N/A	NA
Total					59,954.19

Budget Report
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13 Tuition Fund

Adopted Budget	0001	124,483.43

Budget Uses

Expenditure Budget	0002	124,483.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,547.53
Unreserved Fund Balance Reappropriated	0970	30,547.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,935.90
District Mills	999	17.30
Total Estimated Revenues to Fund Adopted Budget	0004	124,483.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	202,753.31

Budget Uses

Expenditure Budget	0002	202,753.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,742.99
Operating Reserve	0961	40,550.66
Unreserved Fund Balance Reappropriated	0970	35,192.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	167,560.98
Total Estimated Revenues to Fund Adopted Budget	0004	202,753.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,829.32

Budget Uses

Expenditure Budget	0002	15,829.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,829.32
Operating Reserve	0961	3,829.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,829.32
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	15,829.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,771.19

Budget Uses

Expenditure Budget	0002	5,771.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,972.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,972.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	798.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,771.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	815,270.17

Budget Uses

Expenditure Budget	0002	815,270.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	815,270.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	815,270.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	815,270.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0076-86578491

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

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0076 Belfry K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	314,702.60

Budget Uses

Expenditure Budget		0002	314,702.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	227,687.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	227,687.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,612.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,403.00
District Mills		999	3.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.20
Total Estimated Revenues to Fund Adopted Budget		0004	314,702.60

Budget Report
FY 2027

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-91330958

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 2,323	N/A	116,443,277

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: JoAnne Nordhagen

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-91330958

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	18,999,617.05	1,854,606.62	10%	9.76%	0.00	15,441,506.60	3,558,110.45	30.56
10 Transportation	2,200,000.00	440,000.00	20%	20.00%	1,083.35	578,338.96	1,620,577.69	13.92
11 Bus Depreciation Reserve	2,782,331.07	0.00	N/A	0.00%	2,276,602.41	0.00	505,728.66	4.34
13 Tuition	480,000.00		N/A		69,534.28	0.00	410,465.72	3.53
14 Retirement	2,500,000.00	500,000.00	20%	20.00%	117,696.87	2,382,303.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	340,773.32	0.00	N/A	0.00%	265,266.56	13,006.76	62,500.00	0.54
29 Flexibility	272,743.95	0.00	N/A	0.00%	240,276.33	32,467.62	0.00	0.00
61 Building Reserve	4,811,629.86	0.00	N/A	0.00%	3,996,779.86	161,973.17	652,876.83	5.60
Total of All Funds	32,387,095.25	2,794,606.62			6,967,239.66	18,609,596.24	6,810,259.35	58.49

50 Debt Service Tax Jurisdiction								
1	3,167,110.06	0.00	20-9-438	0.00%	0.00	30,000.00	3,137,110.06	26.94

Budget Report
FY 2027

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-91330958

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	1,821 *
M1	BELGRADE 7-8	502 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	7,396,056.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,302,861.36
D.	At Risk Student	(I-D)	47,195.18
E.	Indian Education For All	(I-E)	60,699.99
F.	American Indian Achievement Gap	(I-F)	17,152.00
G.	Data For Achievement	(I-G)	58,121.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	506,204.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,390
B.	BASE Budget Limit	(II-B)	15,592,376.50
C.	Maximum Budget Limit	(II-C)	19,963,099.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,558,110.44
E.	Adopted Budget	(II-E)	19,150,486.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	15,431,506.61
H.	Maximum Budget Limit	(II-H)	19,699,555.05
I.	Highest Budget Without a Vote	(II-I)	18,999,617.05
J.	Highest Budget	(II-J)	19,699,555.05
K.	Highest Voted Amount	(II-K)	699,938.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	18,999,617.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,854,606.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,854,606.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		18,999,617.05
1.	BASE Budget Limit	(V-A1)	15,431,506.61	
2.	Over-BASE Budget	(V-A2)	3,568,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,396,056.94
1.	Direct State Aid Paid By State	(V-B1)	7,396,056.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,302,861.36
D.	At Risk Student	(V-D)		47,195.18
E.	Indian Education For All	(V-E)		60,699.99
F.	American Indian Achievement Gap	(V-F)		17,152.00
G.	Data For Achievement	(V-G)		58,121.46
H.	Special Education Allowable Cost Payment	(V-H)		506,204.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,879.28
1.	Actual Non-Levy Revenue	(V-J1)	71,879.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		5,971,336.36
1.	Elementary County BASE Distribution	(V-L1)	5,971,336.35	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		15,431,506.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	10,000.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,558,110.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,568,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		30.56
1.	District Property Tax Levy Mills	(V-S1)	30.56	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		30.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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16 Gallatin

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Submit ID: 0368-91330958

01 General Fund

Adopted Budget	0001	18,999,617.05

Budget Uses

Expenditure Budget	0002	18,999,617.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,396,056.94
Quality Educator	3111	1,302,861.36
At Risk Student	3112	47,195.18
Indian Education For All	3113	60,699.99
American Indian Achievement Gap	3114	17,152.00
State Special Education Allowable Cost Payment to Districts	3115	506,204.04
Data For Achievement	3116	58,121.46
Elementary County BASE Distribution	2250	5,971,336.35
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	71,879.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	3,558,110.44		
District Tax Levy			1110	3,558,110.45
Total Estimated Revenues to Fund Adopted Budget			0004	18,999,617.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,200,000.00

Budget Uses

Expenditure Budget	0002	2,200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	525,762.69
Contingency	0006	52,576.27
Over-Schedule	0011	1,621,661.04
Fund Balance for Budget	TFS48	441,083.35
Operating Reserve	0961	440,000.00
Unreserved Fund Balance Reappropriated	0970	1,083.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	144,584.74
State - On-Schedule Transportation Reimbursement	3210	433,754.22
District Tax Levy	1110	1,620,577.69
District Mills	999	13.92
Total Estimated Revenues to Fund Adopted Budget	0004	2,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,782,331.07

Budget Uses

Expenditure Budget	0002	2,782,331.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,276,602.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,276,602.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	505,728.66
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	2,782,331.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
26-13 IC-CE- 80P (2027)	2026	131,129.00	0.00	26,225.80	26,225.80
26-IC-CE-80P (2027)	2026	131,129.00	0.00	26,225.80	2,225.80
20-11 IC-RE-83P	2023	55,614.41	33,368.64	11,122.88	11,122.88
23-05 IC-CE-80P	2023	90,601.15	54,360.69	18,120.23	18,120.23
23-06 IC-CE-80P	2023	89,352.68	53,611.62	17,870.54	17,870.54
23-07 IC-CE-80P	2023	90,601.15	54,360.69	18,120.23	18,120.23
24-08 IC-CE-80P	2023	104,430.87	62,658.51	20,886.17	20,886.17
24-09 IC-CE-80P	2023	101,031.58	60,618.96	20,206.32	20,206.32
24-10 IC-CE-80P	2023	95,845.40	57,507.24	19,169.08	19,169.08
2022 IC-CE 71032	2021	81,646.73	65,317.40	16,329.35	16,329.35
2022 IC-CE 71033	2021	81,646.73	65,317.40	16,329.35	16,329.35
2022 IC-CE 71034	2021	81,646.73	65,317.40	16,329.35	16,239.35
2022 IC-CE 71035	2021	81,646.73	65,317.40	16,329.35	16,329.35
97 Special Needs IC-CE-43P	2020	93,183.30	93,183.30	18,636.66	18,636.66
98 RE IC-RE-83P	2020	111,481.77	111,481.75	22,296.35	22,296.35
99 RE IC-RE-83P	2020	111,481.76	111,481.75	22,296.35	22,296.35
2019 IC RE-5	2019	120,400.00	96,320.00	24,080.00	24,080.00

Bus 19-93	2019	69,343.00	83,211.60	13,868.60	13,868.60
BUS 20-94	2019	65,300.00	78,360.00	13,060.00	13,060.00
BUS 20-95	2019	65,300.00	78,360.00	13,060.00	13,060.00
BUS 20-96	2019	65,300.00	76,682.57	13,060.00	13,060.00
BUS RE 6	2019	126,375.00	146,259.79	25,275.00	25,275.00
2018 Activity RE-4	2018	42,000.00	42,000.00	8,400.00	8,400.00
2018 IC CE 18-91	2018	75,260.21	75,260.20	15,052.04	15,052.04
2018 IC CE 18-92	2018	75,097.67	75,097.65	15,019.53	15,019.53
17-89 IC	2017	80,626.58	80,626.60	16,125.32	16,125.32
17-90 IC	2017	80,625.58	80,625.60	16,125.12	16,125.12
15-88 Ic Corp	2015	51,799.82	51,799.80	10,359.96	10,359.96
13-85 Yellow bus - 2108	2013	81,193.85	113,671.39	16,238.77	8,119.39
13-86 Yellow bus-2109	2013	81,193.85	109,552.97	16,238.77	12,237.81
11-83 Thomas School Bus	2012	63,087.50	88,322.50	12,617.50	6,308.75
13-84 IC Corporation 3000	2012	70,937.97	99,313.13	14,187.59	7,093.83
10-80	2009	60,795.00	91,192.50	N/A	NA
10-81	2009	60,795.00	91,192.50	N/A	NA
10-82	2009	60,795.00	85,113.00	12,159.00	6,079.50
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	87,687.60	N/A	NA
09-75 2009 83 PASS SCHOOL BUS	2008	58,458.40	87,687.60	N/A	NA
09-77	2008	57,455.89	86,183.84	N/A	NA
RE-2	2005	47,626.64	71,439.96	N/A	NA
RE-1	2003	41,134.80	61,702.20	N/A	NA
Total					505,728.66

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13 Tuition Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,534.28
Unreserved Fund Balance Reappropriated	0970	69,534.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	410,465.72
District Mills	999	3.53
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	617,696.87
Operating Reserve	0961	500,000.00
Unreserved Fund Balance Reappropriated	0970	117,696.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,382,303.13
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	340,773.32

Budget Uses

Expenditure Budget	0002	340,773.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	265,266.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,266.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	13,006.76
District Tax Levy	1110	62,500.00
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	340,773.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	272,743.95

Budget Uses

Expenditure Budget	0002	272,743.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	240,276.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	240,276.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	30,967.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	272,743.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		116,443,277.00
Adopted Budget	0001	3,167,110.06

Budget Uses

Expenditure Budget	0002	3,107,110.06
Add To Fund Balance	0003	60,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,115,217.68
Fund Balance In Sinking Fund	0960	2,168,525.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	30,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,137,110.06
Jurisdiction Mills	999	26.94
Total Estimated Revenues to Fund Adopted Budget	0004	3,167,110.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	281,523.37	79,016.30	0.00	650.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	2,530,000.00	580,000.00	110,593.76	650.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	1,825,000.00	165,000.00	75,000.00	650.00
Elementary Bond	05/23/2019	06/01/2039	28,000,000.00	19,630,000.00	1,235,000.00	859,900.00	650.00
Total Bond Requirements							3,107,110.06

Total Debt Service Requirements	0002	3,107,110.06

Budget Report
FY 2027

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-91330958

61 Building Reserve Fund

Adopted Budget	0001	4,811,629.86

Budget Uses

Expenditure Budget	0002	4,811,629.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,996,779.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,996,779.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	161,973.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	500,000.00	
District Tax Levy		1110	652,876.83
District Mills		999	5.60
Building Reserve Voted Mills		0134	4.29
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	4,811,629.86

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	5,000,000.00	10	612	2,500,000.00	500,000.00	500,000.00
Total						500,000.00

Budget Report
FY 2027

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98916097

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	967	119,184,537

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: JoAnne Nordhagen

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98916097

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,546,911.21	959,701.93	10%	10.05%	0.00	7,784,720.95	1,762,190.26	14.79
10 Transportation	841,000.00	168,200.00	20%	20.00%	267.22	182,392.11	658,340.67	5.52
11 Bus Depreciation Reserve	1,151,582.53	0.00	N/A	0.00%	926,198.29	0.00	225,384.24	1.89
13 Tuition	675,500.00		N/A		58,809.02	0.00	616,690.98	5.17
14 Retirement	1,550,000.00	310,000.00	20%	20.00%	64,833.33	1,485,166.67		
17 Adult Education	85,000.00	0.00	35%	0.00%	15,732.03	0.00	69,267.97	0.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	459,307.83	0.00	N/A	0.00%	385,250.53	11,557.30	62,500.00	0.52
29 Flexibility	494,216.80	0.00	N/A	0.00%	409,701.93	84,514.87	0.00	0.00
61 Building Reserve	1,248,725.37	0.00	N/A	0.00%	844,645.37	76,526.48	327,553.52	2.75
Total of All Funds	16,052,243.74	1,437,901.93			2,705,437.72	9,624,878.38	3,721,927.64	31.22

50 Debt Service Tax Jurisdiction								
2	1,809,175.00	0.00	20-9-438	0.00%	85,757.54	10,000.00	1,713,417.46	14.38

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 967 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,786,376.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	511,848.69
D.	At Risk Student	(I-D)	17,619.52
E.	Indian Education For All	(I-E)	25,267.71
F.	American Indian Achievement Gap	(I-F)	9,216.00
G.	Data For Achievement	(I-G)	24,194.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	296,472.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	992
B.	BASE Budget Limit	(II-B)	7,850,408.40
C.	Maximum Budget Limit	(II-C)	10,101,310.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,762,190.26
E.	Adopted Budget	(II-E)	9,612,598.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,779,720.95
H.	Maximum Budget Limit	(II-H)	9,983,752.35
I.	Highest Budget Without a Vote	(II-I)	9,546,911.21
J.	Highest Budget	(II-J)	9,983,752.35
K.	Highest Voted Amount	(II-K)	436,841.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,546,911.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		954,691.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,010.81
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,010.81	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		959,701.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,546,911.21
	1. BASE Budget Limit	(V-A1)	7,779,720.95	
	2. Over-BASE Budget	(V-A2)	1,767,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,786,376.75
	1. Direct State Aid Paid By State	(V-B1)	3,786,376.75	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		511,848.69
D.	At Risk Student	(V-D)		17,619.52
E.	Indian Education For All	(V-E)		25,267.71
F.	American Indian Achievement Gap	(V-F)		9,216.00
G.	Data For Achievement	(V-G)		24,194.34
H.	Special Education Allowable Cost Payment	(V-H)		296,472.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		45,045.76
	1. Actual Non-Levy Revenue	(V-J1)	45,045.76	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,063,679.69
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	3,063,679.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,779,720.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	5,000.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,762,190.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,767,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.79
1.	District Property Tax Levy Mills	(V-S1)	14.79	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	9,546,911.21

Budget Uses

Expenditure Budget	0002	9,546,911.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,786,376.75
Quality Educator	3111	511,848.69
At Risk Student	3112	17,619.52
Indian Education For All	3113	25,267.71
American Indian Achievement Gap	3114	9,216.00
State Special Education Allowable Cost Payment to Districts	3115	296,472.49
Data For Achievement	3116	24,194.34
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	3,063,679.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	45,045.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,762,190.26		
District Tax Levy			1110	1,762,190.26
Total Estimated Revenues to Fund Adopted Budget			0004	9,546,911.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	841,000.00

Budget Uses

Expenditure Budget	0002	841,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	165,811.00
Contingency	0006	16,581.10
Over-Schedule	0011	658,607.90
Fund Balance for Budget	TFS48	168,467.22
Operating Reserve	0961	168,200.00
Unreserved Fund Balance Reappropriated	0970	267.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,598.02
State - On-Schedule Transportation Reimbursement	3210	136,794.09
District Tax Levy	1110	658,340.67
District Mills	999	5.52
Total Estimated Revenues to Fund Adopted Budget	0004	841,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,151,582.53

Budget Uses

Expenditure Budget	0002	1,151,582.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	926,198.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	926,198.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	225,384.24
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,151,582.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
26-12 IC-CE-80P (2027)	2026	56,198.00	0.00	11,239.60	11,239.60
26-13 IC-CE-80P (2027)	2026	56,198.00	0.00	11,239.60	11,239.60
20-11 IC-RE-83P	2023	23,834.75	14,300.85	4,766.95	4,766.95
23-05 IC-CE-80P	2023	38,829.00	23,297.40	7,765.80	7,765.80
23-06 IC-CE-80P	2023	38,293.00	22,975.80	7,658.60	7,658.60
23-07 IC-CE-80P	2023	38,829.00	23,297.40	7,765.80	7,765.80
24-08 IC-CE-80P	2023	44,756.08	26,853.66	8,951.22	8,951.22
24-09 IC-CE-80P	2023	43,299.25	25,979.55	8,659.85	8,659.85
24-10 IC-CE-80P	2023	41,477.47	24,886.47	8,295.49	8,295.49
2022 IC-CE 71032	2021	34,991.46	27,983.16	6,998.29	6,998.29
2022 IC-CE 71033	2021	34,991.46	27,993.16	6,998.29	6,998.29
2022 IC-CE 71034	2021	34,991.46	27,993.16	6,998.29	6,998.29
2022 IC-CE 71035	2021	34,991.46	27,993.16	6,998.29	6,998.29
97 Special Needs Bus IC-CE-43P	2020	31,061.10	31,061.10	6,212.22	6,212.22
98 RE IC-RE-83P	2020	37,160.59	37,160.60	7,432.12	7,432.12
99 IC-RE-83P	2020	37,160.58	37,160.60	7,432.12	7,432.12
2019 IC RE-5	2019	51,600.00	41,280.00	10,320.00	10,320.00

BUS 19-93	2019	23,114.00	18,491.20	4,622.80	4,622.80
BUS 20-94	2019	26,116.00	20,892.80	5,223.20	5,223.20
BUS 20-95	2019	26,116.00	20,892.80	5,223.20	5,223.20
BUS 20-96	2019	26,116.00	20,892.80	5,223.20	5,223.20
BUS RE 6	2019	42,125.00	33,700.00	8,425.00	8,425.00
2018 Activity RE-4	2018	126,000.00	130,151.03	25,200.00	25,200.00
2018 IC CE 18-91	2018	25,086.74	25,086.75	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	25,032.55	5,006.51	5,006.51
17-89 IC	2017	26,875.53	26,875.55	5,375.11	5,375.11
17-90 IC	2017	26,875.53	26,875.55	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	22,199.90	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	52,196.06	N/A	NA
13-86 Yellow bus - 2109	2013	34,797.37	52,196.06	N/A	NA
13-84 IC Corporation 3000	2012	30,401.99	45,602.99	N/A	NA
11-83 Thomas School Bus	2010	27,037.50	37,852.50	5,407.50	2,703.75
10-80	2009	26,055.00	36,477.00	5,211.00	2,605.50
10-81	2009	26,055.00	36,477.00	5,211.00	2,605.50
10-82	2009	26,055.00	36,477.00	5,211.00	2,605.50
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	37,580.40	N/A	NA
09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	37,580.40	N/A	NA
09-77	2008	24,623.95	36,935.93	N/A	NA
RE-2	2005	20,411.42	30,617.13	N/A	NA
RE-1	2003	17,629.20	26,443.80	N/A	NA
Total					225,384.24

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13 Tuition Fund

Adopted Budget	0001	675,500.00

Budget Uses

Expenditure Budget	0002	675,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,809.02
Unreserved Fund Balance Reappropriated	0970	58,809.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	616,690.98
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	675,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,550,000.00

Budget Uses

Expenditure Budget	0002	1,550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	374,833.33
Operating Reserve	0961	310,000.00
Unreserved Fund Balance Reappropriated	0970	64,833.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,485,166.67
Total Estimated Revenues to Fund Adopted Budget	0004	1,550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,732.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,732.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,267.97
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	459,307.83

Budget Uses

Expenditure Budget	0002	459,307.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	385,250.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	385,250.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,557.30
District Tax Levy	1110	62,500.00
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	459,307.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	494,216.80

Budget Uses

Expenditure Budget	0002	494,216.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	409,701.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	409,701.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	84,514.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	494,216.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2

Taxable Value		119,184,537.00
Adopted Budget	0001	1,809,175.00

Budget Uses

Expenditure Budget	0002	1,809,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,757.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,757.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,713,417.46
Jurisdiction Mills	999	14.38
Total Estimated Revenues to Fund Adopted Budget	0004	1,809,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/30/2016	06/01/2036	23,350,000.00	12,500,000.00	1,150,000.00	528,575.00	650.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	950,000.00	90,000.00	39,300.00	650.00
Total Bond Requirements							1,809,175.00
Total Debt Service Requirements						0002	1,809,175.00

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61 Building Reserve Fund

Adopted Budget	0001	1,248,725.37

Budget Uses

Expenditure Budget	0002	1,248,725.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	844,645.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	844,645.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	76,526.48
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	250,000.00		
District Tax Levy			1110	327,553.52
District Mills			999	2.75
Building Reserve Voted Mills			0134	2.10
Building Reserve Permissive Mills			0135	0.65
Total Estimated Revenues to Fund Adopted Budget			0004	1,248,725.37

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	2,500,000.00	10	612	1,250,000.00	250,000.00	250,000.00
Total						250,000.00

Budget Report
FY 2027

07 Cascade

0112 Belt Elem

Submit ID: 0112-70257457

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 254	N/A	14,878,552

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

0112 Belt Elem

Submit ID: 0112-70257457

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,216,695.51	221,267.43	10%	9.98%	0.00	1,886,413.56	330,281.95	22.20
10 Transportation	250,000.00	50,000.00	20%	20.00%	0.00	90,486.00	159,514.00	10.72
11 Bus Depreciation Reserve	214,255.86	0.00	N/A	0.00%	197,115.86	0.00	17,140.00	1.15
13 Tuition	52,243.40		N/A		0.00	0.00	52,243.40	3.51
14 Retirement	300,000.00	60,000.00	20%	20.00%	43,325.95	256,674.05		
17 Adult Education	7,203.32	0.00	35%	0.00%	7,203.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	58,610.20	0.00	N/A	0.00%	27,061.44	1,548.76	30,000.00	2.02
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	307,639.46	0.00	N/A	0.00%	237,164.46	49,655.46	20,819.54	1.40
Total of All Funds	3,406,647.75	331,267.43			511,871.03	2,284,777.83	609,998.89	41.00

50 Debt Service Tax Jurisdiction								
0112	333,385.93	0.00	20-9-438	0.00%	0.00	0.00	333,385.93	22.41

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	200 *
M1	BELT 7-8	54 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	886,752.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	168,081.23
D.	At Risk Student	(I-D)	6,595.26
E.	Indian Education For All	(I-E)	6,637.02
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	6,355.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,442.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,480.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	265
B.	BASE Budget Limit	(II-B)	1,850,693.17
C.	Maximum Budget Limit	(II-C)	2,291,424.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	2,180,975.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,837,477.47
H.	Maximum Budget Limit	(II-H)	2,277,921.63
I.	Highest Budget Without a Vote	(II-I)	2,216,695.51
J.	Highest Budget	(II-J)	2,277,921.63
K.	Highest Voted Amount	(II-K)	61,226.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,216,695.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		221,267.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		221,267.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,216,695.51
1.	BASE Budget Limit	(V-A1)	1,837,477.47	
2.	Over-BASE Budget	(V-A2)	379,218.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		886,752.57
1.	Direct State Aid Paid By State	(V-B1)	886,752.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		168,081.23
D.	At Risk Student	(V-D)		6,595.26
E.	Indian Education For All	(V-E)		6,637.02
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		6,355.08
H.	Special Education Allowable Cost Payment	(V-H)		40,442.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,782.18
1.	Actual Non-Levy Revenue	(V-J1)	13,782.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		708,063.73
1.	Elementary County BASE Distribution	(V-L1)	708,063.73	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,837,477.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		48,936.09
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	48,936.09	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		379,218.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.20
	1. District Property Tax Levy Mills	(V-S1)	22.20	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade
0112 Belt Elem

Submit ID: 0112-70257457

01 General Fund

Adopted Budget	0001	2,216,695.51

Budget Uses

Expenditure Budget	0002	2,216,695.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	886,752.57
Quality Educator	3111	168,081.23
At Risk Student	3112	6,595.26
Indian Education For All	3113	6,637.02
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	40,442.40
Data For Achievement	3116	6,355.08
Elementary County BASE Distribution	2250	708,063.73
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,782.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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07 Cascade
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	48,936.09
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	330,281.95
Total Estimated Revenues to Fund Adopted Budget			0004	2,216,695.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	82,260.00
Contingency	0006	8,226.00
Over-Schedule	0011	159,514.00
Fund Balance for Budget	TFS48	50,000.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,621.50
State - On-Schedule Transportation Reimbursement	3210	67,864.50
District Tax Levy	1110	159,514.00
District Mills	999	10.72
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	214,255.86

Budget Uses

Expenditure Budget	0002	214,255.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	197,115.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,115.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,140.00
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	214,255.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	34,280.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	22,560.00	11,280.00	0.00
Bluebird Vision	2024	52,625.00	21,050.00	10,525.00	0.00
Micro Bird	2024	69,000.00	27,600.00	13,800.00	0.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	64,875.00	N/A	NA
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					17,140.00

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13 Tuition Fund

Adopted Budget	0001	52,243.40

Budget Uses

Expenditure Budget	0002	52,243.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,243.40
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	52,243.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,325.95
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	43,325.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	256,674.05
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,203.32

Budget Uses

Expenditure Budget	0002	7,203.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,203.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,203.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,203.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	58,610.20

Budget Uses

Expenditure Budget	0002	58,610.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,061.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,061.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,548.76
District Tax Levy	1110	30,000.00
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	58,610.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0112

Taxable Value		14,878,552.00
Adopted Budget	0001	333,385.93

Budget Uses

Expenditure Budget	0002	198,475.00
Add To Fund Balance	0003	134,910.93
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-134,910.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	333,385.93
Jurisdiction Mills	999	22.41
Total Estimated Revenues to Fund Adopted Budget	0004	333,385.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	1,610,000.00	130,000.00	67,975.00	500.00
Total Bond Requirements							198,475.00
Total Debt Service Requirements						0002	198,475.00

Budget Report
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07 Cascade

0112 Belt Elem

Submit ID: 0112-70257457

61 Building Reserve Fund

Adopted Budget		0001	307,639.46
Budget Uses			
Expenditure Budget		0002	307,639.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	237,164.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	237,164.46
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,655.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	20,819.54
District Mills		999	1.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.40
Total Estimated Revenues to Fund Adopted Budget		0004	307,639.46

Budget Report
FY 2027

07 Cascade

0113 Belt H S

Submit ID: 0113-99923101

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	103	12,030,257

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
07 Cascade
0113 Belt H S

Submit ID: 0113-99923101

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,363,434.78	135,843.48	10%	9.96%	0.00	1,149,735.13	213,699.65	17.76
10 Transportation	250,000.00	49,180.84	20%	19.67%	0.00	84,110.40	165,889.60	13.79
11 Bus Depreciation Reserve	236,874.64	0.00	N/A	0.00%	219,734.64	0.00	17,140.00	1.42
13 Tuition	8,219.84		N/A		344.45	0.00	7,875.39	0.65
14 Retirement	200,000.00	40,000.00	20%	20.00%	61,667.89	138,332.11		
17 Adult Education	10,945.94	0.00	35%	0.00%	10,945.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,829.42	0.00	N/A	0.00%	3,888.83	940.59	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	177,176.09	0.00	N/A	0.00%	125,906.09	41,016.00	10,254.00	0.85
Total of All Funds	2,251,480.71	225,024.32			422,487.84	1,414,134.23	414,858.64	34.47

50 Debt Service Tax Jurisdiction								
0113	209,370.99	0.00	20-9-438	0.00%	0.00	0.00	209,370.99	17.40

Budget Report
FY 2027

07 Cascade

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 103

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	561,033.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,496.77
D.	At Risk Student	(I-D)	2,093.94
E.	Indian Education For All	(I-E)	2,691.39
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	2,577.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,833.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,785.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	98
B.	BASE Budget Limit	(II-B)	1,043,702.27
C.	Maximum Budget Limit	(II-C)	1,296,074.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,699.65
E.	Adopted Budget	(II-E)	1,257,401.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,115,938.91
H.	Maximum Budget Limit	(II-H)	1,389,846.75
I.	Highest Budget Without a Vote	(II-I)	1,363,434.78
J.	Highest Budget	(II-J)	1,389,846.75
K.	Highest Voted Amount	(II-K)	26,411.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,363,434.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		135,843.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,843.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,363,434.78
1.	BASE Budget Limit	(V-A1)	1,115,938.91	
2.	Over-BASE Budget	(V-A2)	247,495.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		561,033.05
1.	Direct State Aid Paid By State	(V-B1)	561,033.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,496.77
D.	At Risk Student	(V-D)		2,093.94
E.	Indian Education For All	(V-E)		2,691.39
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		2,577.06
H.	Special Education Allowable Cost Payment	(V-H)		20,833.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,721.30
1.	Actual Non-Levy Revenue	(V-J1)	13,721.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		439,979.44
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	439,979.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,115,938.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		33,796.22
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	33,796.22	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,699.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,495.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		17.76
	1. District Property Tax Levy Mills	(V-S1)	17.76	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		17.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
07 Cascade

0113 Belt H S

Submit ID: 0113-99923101

01 General Fund

Adopted Budget	0001	1,363,434.78

Budget Uses

Expenditure Budget	0002	1,363,434.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	561,033.05
Quality Educator	3111	72,496.77
At Risk Student	3112	2,093.94
Indian Education For All	3113	2,691.39
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	20,833.96
Data For Achievement	3116	2,577.06
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	439,979.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,721.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	33,796.22
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	213,699.65		
District Tax Levy			1110	213,699.65
Total Estimated Revenues to Fund Adopted Budget			0004	1,363,434.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,464.00
Contingency	0006	7,646.40
Over-Schedule	0011	165,889.60
Fund Balance for Budget	TFS48	49,180.84
Operating Reserve	0961	49,180.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,027.60
State - On-Schedule Transportation Reimbursement	3210	63,082.80
District Tax Levy	1110	165,889.60
District Mills	999	13.79
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0113-99923101

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	236,874.64

Budget Uses

Expenditure Budget	0002	236,874.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,734.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,734.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,140.00
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	236,874.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	34,280.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	22,560.00	11,280.00	0.00
Bluebird Vision	2024	52,625.00	21,050.00	10,525.00	0.00
Micro Bird	2024	69,000.00	27,600.00	13,800.00	0.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	64,875.00	N/A	NA
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 Freightliner 47 pass	2008	38,637.31	57,955.97	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					17,140.00

13 Tuition Fund

Adopted Budget	0001	8,219.84

Budget Uses

Expenditure Budget	0002	8,219.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	344.45
Unreserved Fund Balance Reappropriated	0970	344.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,875.39
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	8,219.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,667.89
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	61,667.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,332.11
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,945.94

Budget Uses

Expenditure Budget	0002	10,945.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,945.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,945.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,945.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,829.42

Budget Uses

Expenditure Budget	0002	4,829.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,888.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,888.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	940.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,829.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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50 Debt Service Fund
0113

Taxable Value		12,030,257.00
Adopted Budget	0001	209,370.99

Budget Uses

Expenditure Budget	0002	130,837.50
Add To Fund Balance	0003	78,533.49
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-78,533.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	209,370.99
Jurisdiction Mills	999	17.40
Total Estimated Revenues to Fund Adopted Budget	0004	209,370.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,075,000.00	85,000.00	45,337.50	500.00
Total Bond Requirements							130,837.50
Total Debt Service Requirements						0002	130,837.50

Budget Report
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Submit ID: 0113-99923101

61 Building Reserve Fund

Adopted Budget		0001	177,176.09

Budget Uses

Expenditure Budget		0002	177,176.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,906.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,906.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,016.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,254.00
District Mills		999	0.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	177,176.09

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-50685896

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	1,517,000

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Katee Guderjahn

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-50685896

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,356.66	13,635.67	10%	10.00%	6,890.46	93,956.94	35,509.26	23.41
10 Transportation	697.27	139.45	20%	20.00%	557.82	0.00	139.45	0.09
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	2,404.58	20%	14.14%	0.00	17,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	85.00	338.09	N/A	397.75%	0.00	85.00	0.00	0.00
29 Flexibility	6,610.03	0.00	N/A	0.00%	6,610.03	0.00	0.00	0.00
61 Building Reserve	837.37	0.00	N/A	0.00%	837.37	0.00	0.00	0.00
Total of All Funds	161,586.33	16,517.79			14,895.68	111,041.94	35,648.71	23.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

08 Chouteau

Submit ID: 0171-50685896

0171 Benton Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,895.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	182.91
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	175.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	105,119.94
C.	Maximum Budget Limit	(II-C)	129,492.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	32,091.28
E.	Adopted Budget	(II-E)	137,211.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	100,847.40
H.	Maximum Budget Limit	(II-H)	123,117.95
I.	Highest Budget Without a Vote	(II-I)	136,356.66
J.	Highest Budget	(II-J)	142,147.65
K.	Highest Voted Amount	(II-K)	5,790.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,356.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,635.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,890.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,890.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,526.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,356.66
1.	BASE Budget Limit	(V-A1)	100,847.40	
2.	Over-BASE Budget	(V-A2)	35,509.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,895.90
1.	Direct State Aid Paid By State	(V-B1)	48,895.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		182.91
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		175.14
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		6,890.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		32,172.44
1.	Elementary County BASE Distribution	(V-L1)	32,172.44	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		100,847.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		35,509.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		35,509.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.41
	1. District Property Tax Levy Mills	(V-S1)	23.41	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-50685896

01 General Fund

Adopted Budget	0001	136,356.66

Budget Uses

Expenditure Budget	0002	136,356.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,890.46
Direct State Aid	3110	48,895.90
Quality Educator	3111	11,688.00
At Risk Student	3112	0.00
Indian Education For All	3113	182.91
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	175.14
Elementary County BASE Distribution	2250	32,172.44
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	35,509.26		
District Tax Levy			1110	35,509.26
Total Estimated Revenues to Fund Adopted Budget			0004	136,356.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	697.27

Budget Uses

Expenditure Budget	0002	697.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	697.27
Fund Balance for Budget	TFS48	697.27
Operating Reserve	0961	139.45
Unreserved Fund Balance Reappropriated	0970	557.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	139.45
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	697.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

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14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,404.58
Operating Reserve	0961	2,404.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	85.00

Budget Uses

Expenditure Budget	0002	85.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338.09
Operating Reserve	0961	338.09
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	85.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,610.03

Budget Uses

Expenditure Budget	0002	6,610.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,610.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,610.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,610.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-50685896

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-50685896

61 Building Reserve Fund

Adopted Budget	0001	837.37

Budget Uses

Expenditure Budget	0002	837.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	837.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	837.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	837.37

Budget Report
FY 2027

38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	1,405,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: KALESHA REAVES

(Signature) (Date)

Chairperson, School Trustees: Jessica Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,442.40	12,753.40	10%	10.01%	10,628.52	111,173.15	5,640.73	4.01
10 Transportation	4,356.72	871.34	20%	20.00%	3,485.38	871.34	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	9,965.08		N/A		9,965.08	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	6,755.66	3,244.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,015.68	0.00	N/A	0.00%	913.02	102.66	0.00	0.00
29 Flexibility	3,167.62	0.00	N/A	0.00%	3,167.62	0.00	0.00	0.00
61 Building Reserve	42,613.73	0.00	N/A	0.00%	1,233.73	33,104.00	8,276.00	5.89
Total of All Funds	198,561.23	15,624.74			36,149.01	148,495.49	13,916.73	9.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,856.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	287.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	275.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	129,370.34
C.	Maximum Budget Limit	(II-C)	158,675.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	135,011.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	121,801.67
H.	Maximum Budget Limit	(II-H)	150,378.55
I.	Highest Budget Without a Vote	(II-I)	127,442.40
J.	Highest Budget	(II-J)	150,378.55
K.	Highest Voted Amount	(II-K)	22,936.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,442.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,744.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9.16
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9.16	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,628.52
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	10,628.52	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,381.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,442.40
	1. BASE Budget Limit	(V-A1)	121,801.67	
	2. Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,856.37
	1. Direct State Aid Paid By State	(V-B1)	60,856.37	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		287.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		275.22
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		10,628.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,454.58
	1. Actual Non-Levy Revenue	(V-J1)	1,954.58	
	2. Anticipated Non-Levy Revenue	(V-J2)	1,500.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		34,874.45
	1. Elementary County BASE Distribution	(V-L1)	34,874.45	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		121,801.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.01
	1. District Property Tax Levy Mills	(V-S1)	4.01	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

01 General Fund

Adopted Budget	0001	127,442.40

Budget Uses

Expenditure Budget	0002	127,442.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,628.52
Direct State Aid	3110	60,856.37
Quality Educator	3111	9,740.00
At Risk Student	3112	0.00
Indian Education For All	3113	287.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	275.22
Elementary County BASE Distribution	2250	34,874.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	464.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,490.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	5,640.73		
District Tax Levy		1110		5,640.73
Total Estimated Revenues to Fund Adopted Budget		0004		127,442.40
Estimated Revenues Exceeding Adopted Budget		0004a		0.00

10 Transportation Fund

Adopted Budget	0001	4,356.72

Budget Uses

Expenditure Budget	0002	4,356.72
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	100.00
Over-Schedule	0011	3,256.72
Fund Balance for Budget	TFS48	4,356.72
Operating Reserve	0961	871.34
Unreserved Fund Balance Reappropriated	0970	3,485.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46.34
State - On-Schedule Transportation Reimbursement	3210	825.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,356.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
38 Powder River
0692 Biddle Elem

Submit ID: 0692-71004137

13 Tuition Fund

Adopted Budget	0001	9,965.08

Budget Uses

Expenditure Budget	0002	9,965.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,965.08
Unreserved Fund Balance Reappropriated	0970	9,965.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,965.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,755.66
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	6,755.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,245.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,999.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

28 Technology Fund

Adopted Budget	0001	1,015.68

Budget Uses

Expenditure Budget	0002	1,015.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	913.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	913.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	102.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,015.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,167.62

Budget Uses

Expenditure Budget	0002	3,167.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,167.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,167.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,167.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

38 Powder River

0692 Biddle Elem

Submit ID: 0692-71004137

61 Building Reserve Fund

Adopted Budget	0001	42,613.73

Budget Uses

Expenditure Budget	0002	41,380.73
Add To Fund Balance	0003	1,233.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,233.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,233.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,104.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,276.00
District Mills	999	5.89
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	5.89
Total Estimated Revenues to Fund Adopted Budget	0004	42,613.73

Budget Report
FY 2027

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-60939427

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 610	N/A	73,661,872

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	439	N/A	43,650,516
Non-located - 24 Lake	171	N/A	30,011,356

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
0330 Bigfork Elem

Submit ID: 0330-60939427

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,114,469.57	475,254.08	10%	9.29%	0.00	4,422,804.35	691,665.22	9.39
10 Transportation	485,000.00	97,000.00	20%	20.00%	108,892.83	117,965.79	258,141.38	3.50
11 Bus Depreciation Reserve	302,133.83	0.00	N/A	0.00%	225,054.03	0.00	77,079.80	1.05
13 Tuition	174,612.47		N/A		0.00	0.00	174,612.47	2.37
14 Retirement	779,791.00	155,958.20	20%	20.00%	67,241.46	712,549.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	800,196.46	0.00	N/A	0.00%	646,612.02	3,584.44	150,000.00	2.04
29 Flexibility	38,535.89	0.00	N/A	0.00%	38,535.89	0.00	0.00	0.00
61 Building Reserve	208,149.08	0.00	N/A	0.00%	96,389.08	25,054.23	86,705.77	1.18
Total of All Funds	7,902,888.30	728,212.28			1,182,725.31	5,281,958.35	1,438,204.64	19.53

50 Debt Service Tax Jurisdiction								
0330	250.00	0.00	20-9-438	0.00%	26,529.08	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-60939427

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	443 *
M1	BIGFORK 7-8	167 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,046,299.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	356,250.24
D.	At Risk Student	(I-D)	11,073.61
E.	Indian Education For All	(I-E)	14,910.21
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	15,262.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	135,032.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	624
B.	BASE Budget Limit	(II-B)	4,194,324.66
C.	Maximum Budget Limit	(II-C)	5,294,164.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,806.84
E.	Adopted Budget	(II-E)	5,056,131.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,252,662.73
H.	Maximum Budget Limit	(II-H)	5,396,756.52
I.	Highest Budget Without a Vote	(II-I)	5,284,611.19
J.	Highest Budget	(II-J)	5,396,756.52
K.	Highest Voted Amount	(II-K)	112,145.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,114,469.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		475,254.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		475,254.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,114,469.57
1.	BASE Budget Limit	(V-A1)	4,252,662.73	
2.	Over-BASE Budget	(V-A2)	861,806.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,046,299.35
1.	Direct State Aid Paid By State	(V-B1)	2,046,299.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		356,250.24
D.	At Risk Student	(V-D)		11,073.61
E.	Indian Education For All	(V-E)		14,910.21
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		15,262.20
H.	Special Education Allowable Cost Payment	(V-H)		135,032.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,989.28
1.	Actual Non-Levy Revenue	(V-J1)	33,989.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,636,005.16
1.	Elementary County BASE Distribution	(V-L1)	1,636,005.16	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,252,662.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		170,141.62
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	170,141.62	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		691,665.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		861,806.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.39
1.	District Property Tax Levy Mills	(V-S1)	9.39	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

0330 Bigfork Elem

Submit ID: 0330-60939427

01 General Fund

Adopted Budget	0001	5,114,469.57

Budget Uses

Expenditure Budget	0002	5,114,469.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,046,299.35
Quality Educator	3111	356,250.24
At Risk Student	3112	11,073.61
Indian Education For All	3113	14,910.21
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	135,032.68
Data For Achievement	3116	15,262.20
Elementary County BASE Distribution	2250	1,636,005.16
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,068.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,920.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	170,141.62
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	691,665.22		
District Tax Levy			1110	691,665.22
Total Estimated Revenues to Fund Adopted Budget			0004	5,114,469.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,241.62
Contingency	0006	10,724.16
Over-Schedule	0011	367,034.22
Fund Balance for Budget	TFS48	205,892.83
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	108,892.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,491.44
State - On-Schedule Transportation Reimbursement	3210	88,474.35
District Tax Levy	1110	258,141.38
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	302,133.83

Budget Uses

Expenditure Budget	0002	302,133.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,054.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,054.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	77,079.80
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	302,133.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird American	2026	62,450.00	0.00	12,490.00	0.00
2023 IC CE	2025	67,521.26	0.00	13,504.25	0.00
2024 Nissan E-Bus	2025	22,500.00	4,500.00	4,500.00	0.00
2024 INTEGRATED CE	2024	63,194.00	0.00	12,638.80	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	12,000.00	37,557.75	0.00
2014 Bluebird Life Bus	2023	23,000.00	13,800.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	5,000.00	11,692.30	11,692.30
2020 Ford Expedition	2020	22,566.50	13,539.90	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	29,826.60	9,942.20	9,942.20
2019 Thomas	2018	66,460.00	26,584.00	13,292.00	13,292.00
2016 Bluebird All American	2015	62,700.00	51,775.88	12,540.00	12,540.00
2013 Bluebird	2013	102,500.00	116,365.66	20,500.00	20,500.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	23,145.60	3,857.60	0.00
Total					77,079.80

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13 Tuition Fund

Adopted Budget	0001	174,612.47

Budget Uses

Expenditure Budget	0002	174,541.08
Add To Fund Balance	0003	71.39
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	174,612.47
District Mills	999	2.37
Total Estimated Revenues to Fund Adopted Budget	0004	174,612.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

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14 Retirement Fund

Adopted Budget	0001	779,791.00

Budget Uses

Expenditure Budget	0002	779,791.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	223,199.66
Operating Reserve	0961	155,958.20
Unreserved Fund Balance Reappropriated	0970	67,241.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	712,549.54
Total Estimated Revenues to Fund Adopted Budget	0004	779,791.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	800,196.46

Budget Uses

Expenditure Budget	0002	800,196.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	646,612.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	646,612.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,584.44
District Tax Levy	1110	150,000.00
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	800,196.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	38,535.89

Budget Uses

Expenditure Budget	0002	38,535.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,535.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,535.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,535.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0330-60939427

50 Debt Service Fund
0330

Taxable Value		73,661,872.00
Adopted Budget	0001	250.00

Budget Uses

Expenditure Budget	0002	250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,529.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,529.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.00
Estimated Revenues Exceeding Adopted Budget	0004a	26,279.08

SIDs

Issue Type		Amount
Elementary		250.00
Total SID Requirements		250.00
Total Debt Service Requirements	0002	250.00

Budget Report
FY 2027
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Submit ID: 0330-60939427

0330 Bigfork Elem

61 Building Reserve Fund

Adopted Budget		0001	208,149.08

Budget Uses

Expenditure Budget		0002	208,149.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,389.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,389.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,054.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	86,705.77
District Mills		999	1.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.18
Total Estimated Revenues to Fund Adopted Budget		0004	208,149.08

Budget Report
FY 2027

15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	346	93,937,016

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	259	59,835,566
Non-located - 24 Lake	N/A	87	34,101,450

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,588,592.23	336,438.88	10%	9.38%	0.00	3,087,684.81	500,907.42	5.33
10 Transportation	425,000.00	85,000.00	20%	20.00%	88,264.98	96,307.60	240,427.42	2.56
11 Bus Depreciation Reserve	365,683.69	0.00	N/A	0.00%	268,333.89	0.00	97,349.80	1.04
13 Tuition	245,545.93		N/A		0.00	0.00	245,545.93	2.61
14 Retirement	551,927.00	110,385.40	20%	20.00%	33,301.27	518,625.73		
17 Adult Education	17,460.22	0.00	35%	0.00%	17,460.22	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	685,879.16	0.00	N/A	0.00%	583,356.46	2,522.70	100,000.00	1.06
29 Flexibility	41,255.67	0.00	N/A	0.00%	41,255.67	0.00	0.00	0.00
61 Building Reserve	105,986.24	0.00	N/A	0.00%	25,391.24	26,539.81	54,055.19	0.58
Total of All Funds	6,027,330.14	531,824.28			1,057,363.73	3,731,680.65	1,238,285.76	13.18

50 Debt Service **Tax Jurisdiction**								
0331	1,007,650.00	0.00	20-9-438	0.00%	12,654.77	0.00	994,995.23	10.59

Budget Report
FY 2027

15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 346 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,479,423.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	213,812.48
D.	At Risk Student	(I-D)	5,884.91
E.	Indian Education For All	(I-E)	9,040.29
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	8,656.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,941.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	353
B.	BASE Budget Limit	(II-B)	2,961,725.17
C.	Maximum Budget Limit	(II-C)	3,737,382.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,605.05
E.	Adopted Budget	(II-E)	3,557,330.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,992,987.18
H.	Maximum Budget Limit	(II-H)	3,804,470.46
I.	Highest Budget Without a Vote	(II-I)	3,683,289.86
J.	Highest Budget	(II-J)	3,804,470.46
K.	Highest Voted Amount	(II-K)	121,180.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,588,592.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		336,438.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		336,438.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,588,592.23
1.	BASE Budget Limit	(V-A1)	2,992,987.18	
2.	Over-BASE Budget	(V-A2)	595,605.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,479,423.61
1.	Direct State Aid Paid By State	(V-B1)	1,479,423.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		213,812.48
D.	At Risk Student	(V-D)		5,884.91
E.	Indian Education For All	(V-E)		9,040.29
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		8,656.92
H.	Special Education Allowable Cost Payment	(V-H)		75,941.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,507.52
1.	Actual Non-Levy Revenue	(V-J1)	20,507.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,178,183.61
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,178,183.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,992,987.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		94,697.63
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	94,697.63	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		500,907.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,605.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.33
	1. District Property Tax Levy Mills	(V-S1)	5.33	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

01 General Fund

Adopted Budget	0001	3,588,592.23

Budget Uses

Expenditure Budget	0002	3,588,592.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,479,423.61
Quality Educator	3111	213,812.48
At Risk Student	3112	5,884.91
Indian Education For All	3113	9,040.29
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	75,941.84
Data For Achievement	3116	8,656.92
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,178,183.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,586.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,920.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	94,697.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	500,907.42		
District Tax Levy			1110	500,907.42
Total Estimated Revenues to Fund Adopted Budget			0004	3,588,592.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

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0331 Bigfork H S

Submit ID: 0331-81427122

10 Transportation Fund

Adopted Budget	0001	425,000.00

Budget Uses

Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,552.36
Contingency	0006	8,755.24
Over-Schedule	0011	328,692.40
Fund Balance for Budget	TFS48	173,264.98
Operating Reserve	0961	85,000.00
Unreserved Fund Balance Reappropriated	0970	88,264.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,076.90
State - On-Schedule Transportation Reimbursement	3210	72,230.70
District Tax Levy	1110	240,427.42
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0331 Bigfork H S

Submit ID: 0331-81427122

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	365,683.69

Budget Uses

Expenditure Budget	0002	365,683.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,333.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,333.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	97,349.80
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	365,683.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird American	2026	62,450.00	0.00	12,490.00	12,490.00
2023 IC CE	2025	67,521.26	0.00	13,504.25	0.00
2024 NISSAN E-BUS	2025	22,500.00	4,500.00	4,500.00	0.00
2010 MOTOR COACH ACTIVITY BUS	2024	55,150.00	22,060.00	11,030.00	11,030.00
2012 VOLVO 9700 ACTIVITY BUS	2024	86,250.00	34,500.00	17,250.00	17,250.00
2024 INTEGRATED CE BUS	2024	63,195.00	0.00	12,639.00	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	37,557.75	37,557.75	0.00
2014 Bluebird Lift Bus	2023	23,000.00	13,800.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	11,692.30	11,692.30	11,692.30
2020 Ford Expedition	2020	22,566.50	9,026.60	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	29,826.60	9,942.20	9,942.20
2019 Tomas	2018	66,460.00	26,584.00	13,292.00	13,292.00
2016 Bluebird All American	2015	62,700.00	40,620.00	12,540.00	12,540.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	26,486.96	3,857.60	0.00
Total					97,349.80

Budget Report
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15 Flathead

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Submit ID: 0331-81427122

13 Tuition Fund

Adopted Budget	0001	245,545.93

Budget Uses

Expenditure Budget	0002	242,890.67
Add To Fund Balance	0003	2,655.26
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	245,545.93
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	245,545.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

14 Retirement Fund

Adopted Budget	0001	551,927.00

Budget Uses

Expenditure Budget	0002	551,927.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,686.67
Operating Reserve	0961	110,385.40
Unreserved Fund Balance Reappropriated	0970	33,301.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	518,625.73
Total Estimated Revenues to Fund Adopted Budget	0004	551,927.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

17 Adult Education Fund

Adopted Budget	0001	17,460.22

Budget Uses

Expenditure Budget	0002	17,460.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,460.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,460.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,460.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

28 Technology Fund

Adopted Budget	0001	685,879.16

Budget Uses

Expenditure Budget	0002	685,879.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	583,356.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	583,356.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,522.70
District Tax Levy	1110	100,000.00
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	685,879.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,255.67

Budget Uses

Expenditure Budget	0002	41,255.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,255.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,255.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,255.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0331 Bigfork H S

Submit ID: 0331-81427122

50 Debt Service Fund

0331

Taxable Value		93,937,016.00
Adopted Budget	0001	1,007,650.00

Budget Uses

Expenditure Budget	0002	1,007,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,654.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,654.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	994,995.23
Jurisdiction Mills	999	10.59
Total Estimated Revenues to Fund Adopted Budget	0004	1,007,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	4,845,000.00	440,000.00	211,400.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	2,660,000.00	240,000.00	116,000.00	0.00
Total Bond Requirements							1,007,400.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,007,650.00

Budget Report
FY 2027
15 Flathead

0331 Bigfork H S

Submit ID: 0331-81427122

61 Building Reserve Fund

Adopted Budget		0001	105,986.24

Budget Uses

Expenditure Budget		0002	105,986.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,391.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,391.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,539.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	54,055.19
District Mills		999	0.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.58
Total Estimated Revenues to Fund Adopted Budget		0004	105,986.24

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	156	*	61	9,000,400

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Merrill

(Signature) (Date)

Chairperson, School Trustees: Jessica Sheehy

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,542,118.16	177,344.66	10%	6.98%	0.00	2,073,286.69	468,831.47	52.09
10 Transportation	280,000.00	51,847.23	20%	18.52%	0.00	105,428.88	174,571.12	19.40
11 Bus Depreciation Reserve	738,436.31	0.00	N/A	0.00%	670,342.71	14,000.00	54,093.60	6.01
13 Tuition	94,169.00		N/A		0.00	25.00	94,144.00	10.46
14 Retirement	320,000.00	39,309.05	20%	12.28%	0.00	320,000.00		
17 Adult Education	30,000.00	0.00	35%	0.00%	11,182.20	599.00	18,218.80	2.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,829.72	2,303.23	N/A	4.36%	0.00	2,400.72	50,429.00	5.60
29 Flexibility	17,658.93	0.00	N/A	0.00%	0.00	17,658.93	0.00	0.00
61 Building Reserve	106,720.64	0.00	N/A	0.00%	3,720.64	81,411.04	21,588.96	2.40
Total of All Funds	4,181,932.76	270,804.17			685,245.55	2,614,810.26	881,876.95	97.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY K-6	119
E2	MEADOW LANE COLONY	0
M1	BIG SANDY 7-8	37
H1	BIG SANDY HS 9-12	61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,009,636.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	175,320.00
D.	At Risk Student	(I-D)	9,053.15
E.	Indian Education For All	(I-E)	5,670.21
F.	American Indian Achievement Gap	(I-F)	8,448.00
G.	Data For Achievement	(I-G)	5,429.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,206.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,132.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,868,379.27
C.	Maximum Budget Limit	(II-C)	2,307,673.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	423,916.59
E.	Adopted Budget	(II-E)	2,292,295.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,067,817.89
H.	Maximum Budget Limit	(II-H)	2,549,160.16
I.	Highest Budget Without a Vote	(II-I)	2,497,203.28
J.	Highest Budget	(II-J)	2,549,160.16
K.	Highest Voted Amount	(II-K)	51,956.88
L.	Amount Approved on Ballot by Voters	(II-L)	44,914.88
M.	Adopted Budget	(II-M)	2,542,118.16

Budget Report
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0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			177,344.66
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			177,344.66

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	26,953.20	10,253.27	37,206.47
B.	Special Education RSBG to Coop	8,762.52	3,370.20	12,132.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,286.29	5,449.39	19,735.68

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	250,218.00	375,333.00	625,551.00
F.	100% Of Per Student Entitlement	1,111,470.80	521,672.00	1,633,142.80
		1,361,688.80	897,005.00	2,258,693.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	480,676.15	316,642.77	797,318.91
H.	Special Education in BASE@40%	14,286.29	5,449.39	19,735.68
I.	Subsidized BASE Amount	494,962.44	322,092.16	817,054.59
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,542,118.16
	1. BASE Budget Limit	(V-A1)	2,067,817.89	
	2. Over-BASE Budget	(V-A2)	474,300.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,009,636.13
	1. Direct State Aid Paid By State	(V-B1)	1,009,636.13	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		175,320.00
D.	At Risk Student	(V-D)		9,053.15
E.	Indian Education For All	(V-E)		5,670.21
F.	American Indian Achievement Gap	(V-F)		8,448.00
G.	Data For Achievement	(V-G)		5,429.34

H.	Special Education Allowable Cost Payment	(V-H)		37,206.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,066.18
	1. Actual Non-Levy Revenue	(V-J1)	2,066.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		814,988.41
	1. Elementary County BASE Distribution	(V-L1)	493,702.07	
	2. High School County BASE Distribution	(V-L2)	321,286.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,067,817.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,468.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	5,468.79	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		468,831.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		474,300.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		52.09
	1. District Property Tax Levy Mills	(V-S1)	52.09	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		52.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

01 General Fund

Adopted Budget	0001	2,542,118.16

Budget Uses

Expenditure Budget	0002	2,542,118.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,009,636.13
Quality Educator	3111	175,320.00
At Risk Student	3112	9,053.15
Indian Education For All	3113	5,670.21
American Indian Achievement Gap	3114	8,448.00
State Special Education Allowable Cost Payment to Districts	3115	37,206.47
Data For Achievement	3116	5,429.34
Elementary County BASE Distribution	2250	493,702.07
High School County BASE Distribution	2260	321,286.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,066.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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**** Recalculated ****

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,468.79
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	468,831.47		
District Tax Levy			1110	468,831.47
Total Estimated Revenues to Fund Adopted Budget			0004	2,542,118.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	94,208.08
Contingency	0006	9,420.81
Over-Schedule	0011	176,371.11
Fund Balance for Budget	TFS48	51,847.23
Operating Reserve	0961	51,847.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,907.22
State - On-Schedule Transportation Reimbursement	3210	77,721.66
District Tax Levy	1110	174,571.12
District Mills	999	19.40
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-56968267

**** Recalculated ****

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	738,436.31

Budget Uses

Expenditure Budget	0002	738,436.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	670,342.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	670,342.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,093.60
District Mills	999	6.01
Total Estimated Revenues to Fund Adopted Budget	0004	738,436.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 FOrd Expedition EBUS	2025	35,199.00	7,039.80	7,039.80	7,039.80
2026 Bluebird Vision	2025	143,500.00	28,700.00	28,700.00	28,700.00
72 Passenger Bus	2022	91,769.00	55,061.40	18,353.80	18,353.80
2007 MCI J4500	2016	195,000.00	292,500.00	N/A	NA
2017 Bluebird 9950	2016	95,000.00	142,500.00	N/A	NA
REI Bus Watch Camera	2014	1,025.00	1,537.50	N/A	NA
REI Bus Watch Camera - Elemenary	2014	1,025.00	1,537.50	N/A	NA
2014 Thomas	2013	44,846.50	67,269.75	N/A	NA
2014 Thomas - Elementary	2013	44,846.50	67,269.75	N/A	NA
2010 Chevy Bluebird	2011	31,000.00	46,500.00	N/A	NA
2010 Chevy Bluebird - Elementary	2011	31,000.00	46,500.00	N/A	NA
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					54,093.60

Budget Report
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08 Chouteau

0138 Big Sandy K-12

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**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	94,169.00

Budget Uses

Expenditure Budget	0002	94,169.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	94,144.00
District Mills	999	10.46
Total Estimated Revenues to Fund Adopted Budget	0004	94,169.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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08 Chouteau

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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,309.05
Operating Reserve	0961	39,309.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	785.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	319,215.00
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,182.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,182.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	599.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,218.80
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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08 Chouteau

0138 Big Sandy K-12

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**** Recalculated ****

28 Technology Fund

Adopted Budget	0001	52,829.72

Budget Uses

Expenditure Budget	0002	52,829.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,303.23
Operating Reserve	0961	2,303.23
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,700.72
District Tax Levy	1110	50,429.00
District Mills	999	5.60
Total Estimated Revenues to Fund Adopted Budget	0004	52,829.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

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**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	17,658.93

Budget Uses

Expenditure Budget	0002	17,658.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	80.00
Other Revenue from Local Sources	1900	1,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,578.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,658.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0138 Big Sandy K-12

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**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	106,720.64

Budget Uses

Expenditure Budget		0002	106,720.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,720.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,720.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	81,411.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	21,588.96
District Mills		999	2.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	106,720.64

Budget Report
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Submit ID: 1239-27704265

1239 Big Sky School K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 284	* 117	146,101,490

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Libby Grabow

(Signature) (Date)

Chairperson, School Trustees: Matt Jennings

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 1239-27704265

1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,271,758.05	297,999.43	10%	6.98%	0.00	3,370,027.59	901,730.46	6.17
10 Transportation	515,288.76	51,528.88	20%	10.00%	384,779.82	78,980.07	51,528.87	0.35
11 Bus Depreciation Reserve	776,222.41	0.00	N/A	0.00%	648,437.45	0.00	127,784.96	0.87
13 Tuition	380,284.51		N/A		279,828.13	0.00	100,456.38	0.69
14 Retirement	750,000.00	150,000.00	20%	20.00%	135,019.00	614,981.00		
17 Adult Education	284,484.21	0.00	35%	0.00%	284,484.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	259,720.50	0.00	N/A	0.00%	162,851.58	2,790.05	94,078.87	0.64
29 Flexibility	406,053.24	0.00	N/A	0.00%	406,053.24	0.00	0.00	0.00
61 Building Reserve	438,785.05	0.00	N/A	0.00%	201,334.05	0.00	237,451.00	1.62
Total of All Funds	8,082,596.73	499,528.31			2,502,787.48	4,066,778.71	1,513,030.54	10.34

50 Debt Service Tax Jurisdiction								
2009EL	2,457,700.00	0.00	20-9-438	0.00%	0.00	0.00	2,457,700.00	16.82

Budget Report
FY 2027

16 Gallatin

Submit ID: 1239-27704265

1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	221 *
M1	OPHIR 7-8	63 *
H1	LONE PEAK 9-12	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,597,817.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	296,096.00
D.	At Risk Student	(I-D)	1,005.62
E.	Indian Education For All	(I-E)	10,478.13
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	10,033.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	88,049.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,951.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	427
B.	BASE Budget Limit	(II-B)	3,309,822.84
C.	Maximum Budget Limit	(II-C)	4,228,981.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	919,158.74
E.	Adopted Budget	(II-E)	4,228,981.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,310,172.31
H.	Maximum Budget Limit	(II-H)	4,231,192.88
I.	Highest Budget Without a Vote	(II-I)	4,271,758.05
J.	Highest Budget	(II-J)	4,271,758.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	125,391.81
M.	Adopted Budget	(II-M)	4,271,758.05

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		297,999.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		297,999.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	63,066.36	24,983.48	88,049.84
B.	Special Education RSBG to Coop	14,772.71	6,178.70	20,951.41
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,135.63	12,464.87	43,600.50
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,012,593.50	998,946.00	3,011,539.50
		2,200,257.50	1,374,279.00	3,574,536.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	776,690.90	485,120.49	1,261,811.39
H.	Special Education in BASE@40%	31,135.63	12,464.87	43,600.50
I.	Subsidized BASE Amount	807,826.53	497,585.36	1,305,411.89
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,271,758.05
1.	BASE Budget Limit	(V-A1)	3,310,172.31	
2.	Over-BASE Budget	(V-A2)	961,585.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,597,817.81
1.	Direct State Aid Paid By State	(V-B1)	1,597,817.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		296,096.00
D.	At Risk Student	(V-D)		1,005.62
E.	Indian Education For All	(V-E)		10,478.13
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		10,033.02

H.	Special Education Allowable Cost Payment	(V-H)		88,049.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		96,866.64
	1. Actual Non-Levy Revenue	(V-J1)	96,866.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,208,545.25
	1. Elementary County BASE Distribution	(V-L1)	747,769.21	
	2. High School County BASE Distribution	(V-L2)	460,776.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,310,172.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		59,855.28
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	59,855.28	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		901,730.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		961,585.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		6.17
	1. District Property Tax Levy Mills	(V-S1)	6.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		6.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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1239 Big Sky School K-12

01 General Fund

Adopted Budget	0001	4,271,758.05

Budget Uses

Expenditure Budget	0002	4,271,758.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,597,817.81
Quality Educator	3111	296,096.00
At Risk Student	3112	1,005.62
Indian Education For All	3113	10,478.13
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	88,049.84
Data For Achievement	3116	10,033.02
Elementary County BASE Distribution	2250	747,769.21
High School County BASE Distribution	2260	460,776.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	96,866.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	59,855.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	901,730.46		
District Tax Levy			1110	901,730.46
Total Estimated Revenues to Fund Adopted Budget			0004	4,271,758.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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1239 Big Sky School K-12

10 Transportation Fund

Adopted Budget	0001	515,288.76

Budget Uses

Expenditure Budget	0002	515,288.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,800.05
Contingency	0006	7,180.01
Over-Schedule	0011	436,308.70
Fund Balance for Budget	TFS48	436,308.70
Operating Reserve	0961	51,528.88
Unreserved Fund Balance Reappropriated	0970	384,779.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,745.01
State - On-Schedule Transportation Reimbursement	3210	59,235.06
District Tax Levy	1110	51,528.87
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	515,288.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1239 Big Sky School K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	776,222.41

Budget Uses

Expenditure Budget	0002	776,222.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	648,437.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	648,437.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	127,784.96
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	776,222.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Activities Bus	2025	350,222.00	70,044.40	70,044.40	70,044.40
Chevy Suburban - Dark Gray	2023	61,894.00	37,136.40	12,378.80	12,378.80
Chevy Suburban - Light Grey	2023	59,526.00	35,715.60	11,905.20	11,905.20
2021 IC 3000 Yellow Bus	2021	113,911.40	113,911.40	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	149,439.92	21,348.56	10,674.28
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	143,392.44	N/A	NA
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
Total					127,784.96

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1239 Big Sky School K-12

13 Tuition Fund

Adopted Budget	0001	380,284.51

Budget Uses

Expenditure Budget	0002	380,284.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	279,828.13
Unreserved Fund Balance Reappropriated	0970	279,828.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,456.38
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	380,284.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285,019.00
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	135,019.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	614,981.00
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	284,484.21

Budget Uses

Expenditure Budget	0002	284,484.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	284,484.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,484.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	284,484.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	259,720.50

Budget Uses

Expenditure Budget	0002	259,720.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,851.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,851.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,790.05
District Tax Levy	1110	94,078.87
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	259,720.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	406,053.24

Budget Uses

Expenditure Budget	0002	406,053.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	406,053.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	406,053.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	406,053.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1239 Big Sky School K-12

50 Debt Service Fund
2009EL

Taxable Value		146,101,490.00
Adopted Budget	0001	2,457,700.00

Budget Uses

Expenditure Budget	0002	2,457,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-83,496.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,457,700.00
Jurisdiction Mills	999	16.82
Total Estimated Revenues to Fund Adopted Budget	0004	2,457,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	6,011,250.00	350,000.00	236,950.00	250.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	11,163,750.00	650,000.00	440,050.00	250.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	111,136.00	108,192.00	6,579.84	250.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	643,864.00	626,808.00	38,120.16	250.00
Total Bond Requirements							2,457,700.00

Total Debt Service Requirements	0002	2,457,700.00

Budget Report
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1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget	0001	438,785.05

Budget Uses

Expenditure Budget	0002	438,785.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,334.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,334.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	108,346.00	
District Tax Levy		1110	237,451.00
District Mills		999	1.62
Building Reserve Voted Mills		0134	0.74
Building Reserve Permissive Mills		0135	0.88
Total Estimated Revenues to Fund Adopted Budget		0004	438,785.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	541,730.00	5	612	433,384.00	108,346.00	108,346.00
Total						108,346.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 296	N/A	18,357,767

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Julie Johnson

(Signature) (Date)

County Superintendent: Matt Kleinsasser

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,607,973.25	231,710.85	10%	8.88%	0.00	2,222,443.39	385,529.86	21.00
10 Transportation	22,660.00	4,532.00	20%	20.00%	8,248.49	14,411.51	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	165,000.00		N/A		6,918.34	0.00	158,081.66	8.61
14 Retirement	465,000.00	93,000.00	20%	20.00%	74,743.59	390,256.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,402.87	0.00	N/A	0.00%	76,595.23	1,807.64	37,000.00	2.02
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	119,919.13	0.00	N/A	0.00%	28,579.13	47,845.53	43,494.47	2.37
Total of All Funds	3,495,955.25	329,242.85			195,084.78	2,676,764.48	624,105.99	34.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	225 *
M1	BIG TIMBER 7-8	71 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,025,915.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	214,124.16
D.	At Risk Student	(I-D)	7,445.36
E.	Indian Education For All	(I-E)	7,734.48
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	7,405.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,003.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,334.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	316
B.	BASE Budget Limit	(II-B)	2,190,161.59
C.	Maximum Budget Limit	(II-C)	2,727,873.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	385,529.41
E.	Adopted Budget	(II-E)	2,575,691.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,144,619.01
H.	Maximum Budget Limit	(II-H)	2,674,241.98
I.	Highest Budget Without a Vote	(II-I)	2,607,973.25
J.	Highest Budget	(II-J)	2,674,241.98
K.	Highest Voted Amount	(II-K)	66,268.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,607,973.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		231,710.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		231,710.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,607,973.25
1.	BASE Budget Limit	(V-A1)	2,144,619.01	
2.	Over-BASE Budget	(V-A2)	463,354.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,025,915.73
1.	Direct State Aid Paid By State	(V-B1)	1,025,915.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		214,124.16
D.	At Risk Student	(V-D)		7,445.36
E.	Indian Education For All	(V-E)		7,734.48
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		7,405.92
H.	Special Education Allowable Cost Payment	(V-H)		46,003.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,100.13
1.	Actual Non-Levy Revenue	(V-J1)	4,100.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		830,610.00
1.	Elementary County BASE Distribution	(V-L1)	830,610.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,144,619.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		77,824.38
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	77,824.38	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		385,529.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		463,354.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		21.00
	1. District Property Tax Levy Mills	(V-S1)	21.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		21.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

01 General Fund

Adopted Budget	0001	2,607,973.25

Budget Uses

Expenditure Budget	0002	2,607,973.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,025,915.73
Quality Educator	3111	214,124.16
At Risk Student	3112	7,445.36
Indian Education For All	3113	7,734.48
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	46,003.23
Data For Achievement	3116	7,405.92
Elementary County BASE Distribution	2250	830,610.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,584.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	516.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

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0865 Big Timber Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	77,824.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	385,529.86		
District Tax Levy			1110	385,529.86
Total Estimated Revenues to Fund Adopted Budget			0004	2,607,973.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,660.00

Budget Uses

Expenditure Budget	0002	22,660.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,600.00
Contingency	0006	2,060.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	12,780.49
Operating Reserve	0961	4,532.00
Unreserved Fund Balance Reappropriated	0970	8,248.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	14,411.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,660.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

13 Tuition Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,918.34
Unreserved Fund Balance Reappropriated	0970	6,918.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	158,081.66
District Mills	999	8.61
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

14 Retirement Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,743.59
Operating Reserve	0961	93,000.00
Unreserved Fund Balance Reappropriated	0970	74,743.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	390,256.41
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

28 Technology Fund

Adopted Budget	0001	115,402.87

Budget Uses

Expenditure Budget	0002	115,402.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,595.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,595.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,807.64
District Tax Levy	1110	37,000.00
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	115,402.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-30184557

61 Building Reserve Fund

Adopted Budget	0001	119,919.13

Budget Uses

Expenditure Budget	0002	119,919.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,579.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,579.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,845.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
District Tax Levy		1110	43,494.47
District Mills		999	2.37
Building Reserve Voted Mills		0134	0.82
Building Reserve Permissive Mills		0135	1.55
Total Estimated Revenues to Fund Adopted Budget		0004	119,919.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	300,000.00	20	612	75,000.00	15,000.00	15,000.00
Total						15,000.00

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11,382	N/A	268,954,047

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Janna Hafer

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	94,832,458.26	9,254,304.60	10%	9.76%	0.00	78,105,486.75	16,726,971.51	62.19
10 Transportation	7,552,552.00	1,510,510.40	20%	20.00%	64,026.66	1,595,000.00	5,893,525.34	21.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	8,290,000.00		N/A		155,621.98	0.00	8,134,378.02	30.24
14 Retirement	15,332,050.00	3,066,410.00	20%	20.00%	42,310.67	15,289,739.33		
17 Adult Education	741,345.00	259,470.75	35%	35.00%	76,805.35	5,000.00	659,539.65	2.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,258,651.88	0.00	N/A	0.00%	993,104.94	65,546.94	1,200,000.00	4.46
29 Flexibility	1,091,357.09	0.00	N/A	0.00%	944,322.40	147,034.69	0.00	0.00
61 Building Reserve	5,106,791.21	0.00	N/A	0.00%	3,750,616.21	1,008,512.40	347,662.60	1.29
Total of All Funds	135,205,205.44	14,090,695.75			6,026,808.21	96,216,320.11	32,962,077.12	122.54

50 Debt Service **Tax Jurisdiction**								
ELBond	10,299,589.44	1,105,266.00	20-9-438	10.73%	2,738,063.54	0.00	7,561,525.90	28.11

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BILLINGS K-6	8,732	*
E2	MA CHARTER 6-8	3	*
M1	BILLINGS 7-8	2,639	*
M2	MA CHARTER 6-8	8	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,818,906.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,739,963.12
D.	At Risk Student	(I-D)	533,492.89
E.	Indian Education For All	(I-E)	297,411.66
F.	American Indian Achievement Gap	(I-F)	410,112.00
G.	Data For Achievement	(I-G)	284,777.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,853,675.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,445
B.	BASE Budget Limit	(II-B)	75,579,681.02
C.	Maximum Budget Limit	(II-C)	94,195,746.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,726,971.51
E.	Adopted Budget	(II-E)	92,306,652.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	77,766,327.43
H.	Maximum Budget Limit	(II-H)	96,960,222.24
I.	Highest Budget Without a Vote	(II-I)	94,832,458.26
J.	Highest Budget	(II-J)	96,960,222.24
K.	Highest Voted Amount	(II-K)	2,127,763.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	94,832,458.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,254,304.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,254,304.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		94,832,458.26
1.	BASE Budget Limit	(V-A1)	77,766,327.43	
2.	Over-BASE Budget	(V-A2)	17,066,130.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,818,906.24
1.	Direct State Aid Paid By State	(V-B1)	35,818,906.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,739,963.12
D.	At Risk Student	(V-D)		533,492.89
E.	Indian Education For All	(V-E)		297,411.66
F.	American Indian Achievement Gap	(V-F)		410,112.00
G.	Data For Achievement	(V-G)		284,777.64
H.	Special Education Allowable Cost Payment	(V-H)		3,853,675.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		337,760.31
1.	Actual Non-Levy Revenue	(V-J1)	337,760.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		29,490,228.51
1.	Elementary County BASE Distribution	(V-L1)	29,490,228.51	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		77,766,327.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		339,159.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	339,159.32	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,726,971.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,066,130.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		62.19
	1. District Property Tax Levy Mills	(V-S1)	62.19	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		62.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

01 General Fund

Adopted Budget	0001	94,832,458.26

Budget Uses

Expenditure Budget	0002	94,832,458.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	35,818,906.24
Quality Educator	3111	6,739,963.12
At Risk Student	3112	533,492.89
Indian Education For All	3113	297,411.66
American Indian Achievement Gap	3114	410,112.00
State Special Education Allowable Cost Payment to Districts	3115	3,853,675.06
Data For Achievement	3116	284,777.64
Elementary County BASE Distribution	2250	29,490,228.51
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	337,760.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	339,159.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	16,726,971.51		
District Tax Levy			1110	16,726,971.51
Total Estimated Revenues to Fund Adopted Budget			0004	94,832,458.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,552,552.00

Budget Uses

Expenditure Budget	0002	7,552,552.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,450,000.00
Contingency	0006	145,000.00
Over-Schedule	0011	5,957,552.00
Fund Balance for Budget	TFS48	1,574,537.06
Operating Reserve	0961	1,510,510.40
Unreserved Fund Balance Reappropriated	0970	64,026.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	398,750.00
State - On-Schedule Transportation Reimbursement	3210	1,196,250.00
District Tax Levy	1110	5,893,525.34
District Mills	999	21.91
Total Estimated Revenues to Fund Adopted Budget	0004	7,552,552.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

13 Tuition Fund

Adopted Budget	0001	8,290,000.00

Budget Uses

Expenditure Budget	0002	8,290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,621.98
Unreserved Fund Balance Reappropriated	0970	155,621.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,134,378.02
District Mills	999	30.24
Total Estimated Revenues to Fund Adopted Budget	0004	8,290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

14 Retirement Fund

Adopted Budget	0001	15,332,050.00

Budget Uses

Expenditure Budget	0002	15,332,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,108,720.67
Operating Reserve	0961	3,066,410.00
Unreserved Fund Balance Reappropriated	0970	42,310.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,289,739.33
Total Estimated Revenues to Fund Adopted Budget	0004	15,332,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	741,345.00

Budget Uses

Expenditure Budget	0002	741,345.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	336,276.10
Operating Reserve	0961	259,470.75
Unreserved Fund Balance Reappropriated	0970	76,805.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	5,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	659,539.65
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	741,345.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,258,651.88

Budget Uses

Expenditure Budget	0002	2,258,651.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	993,104.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	993,104.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	65,546.94
District Tax Levy	1110	1,200,000.00
District Mills	999	4.46
Total Estimated Revenues to Fund Adopted Budget	0004	2,258,651.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,091,357.09

Budget Uses

Expenditure Budget	0002	1,091,357.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	944,322.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	944,322.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	147,034.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,091,357.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

50 Debt Service Fund

ELBond

Taxable Value		268,954,047.00
Adopted Budget	0001	10,299,589.44

Budget Uses

Expenditure Budget	0002	9,799,589.44
Add To Fund Balance	0003	500,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,369,814.05
Fund Balance In Sinking Fund	0960	10,526,484.51
Operating Reserve	0961	1,105,266.00
Unreserved Fund Balance Reappropriated	0970	2,738,063.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,561,525.90
Jurisdiction Mills	999	28.11
Total Estimated Revenues to Fund Adopted Budget	0004	10,299,589.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	288,019.92	67,824.82	0.00	4,500.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	348,504.09	82,068.01	0.00	4,500.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	1,610,834.38	130,091.88	0.00	4,500.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	1,615,621.50	130,478.77	56,463.44	4,500.00
Elementary Bond	02/04/2020	06/15/2035	8,400,000.00	4,980,000.00	545,000.00	165,750.00	800.00
Elementary Refunding Bond	04/29/2021	06/15/2034	56,835,000.00	38,745,000.00	5,145,000.00	893,488.56	800.00
Elementary Refunding Bond	04/29/2021	06/15/2035	24,470,000.00	18,565,000.00	2,130,000.00	433,023.96	800.00
Total Bond Requirements							9,799,589.44
Total Debt Service Requirements						0002	9,799,589.44

Budget Report
FY 2027

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-96667813

61 Building Reserve Fund

Adopted Budget	0001	5,106,791.21

Budget Uses

Expenditure Budget	0002	5,106,791.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,750,616.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,750,616.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	1,008,512.40
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	347,662.60
District Mills	999	1.29
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	5,106,791.21

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	5,641	347,088,570

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Janna Hafer

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	52,691,392.50	5,330,110.07	10%	10.12%	0.00	44,447,896.44	8,243,516.06	23.75
10 Transportation	3,599,812.00	719,962.40	20%	20.00%	73,680.41	759,000.00	2,767,131.59	7.97
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,300,000.00		N/A		456,045.54	0.00	2,843,954.46	8.19
14 Retirement	8,600,000.00	1,429,821.92	20%	16.63%	0.00	8,600,000.00		
17 Adult Education	2,127,911.00	744,768.85	35%	35.00%	84,860.06	150,000.00	1,893,050.94	5.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,824,885.31	0.00	N/A	0.00%	688,031.46	37,394.85	1,099,459.00	3.17
29 Flexibility	1,382,003.06	0.00	N/A	0.00%	924,529.41	457,473.65	0.00	0.00
61 Building Reserve	1,666,829.15	0.00	N/A	0.00%	971,559.15	453,327.30	241,942.70	0.70
Total of All Funds	75,192,833.02	8,224,663.24			3,198,706.03	54,905,092.24	17,089,054.75	49.23

50 Debt Service **Tax Jurisdiction**								
HSBond	821,242.43	457,077.50	20-9-438	55.66%	163,492.78	0.00	657,749.65	1.75

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BILLINGS HS 9-12	5,473	*
H2	MA CHARTER 9-12	11	*
H3	ECS CHARTER 9-12	55	*
H4	OS CHARTER 9-12	102	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,684,408.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,236,103.31
D.	At Risk Student	(I-D)	137,381.39
E.	Indian Education For All	(I-E)	147,399.33
F.	American Indian Achievement Gap	(I-F)	145,408.00
G.	Data For Achievement	(I-G)	141,137.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,249,894.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,698
B.	BASE Budget Limit	(II-B)	43,031,747.41
C.	Maximum Budget Limit	(II-C)	53,652,591.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,243,496.06
E.	Adopted Budget	(II-E)	51,275,243.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	44,366,067.43
H.	Maximum Budget Limit	(II-H)	55,306,082.51
I.	Highest Budget Without a Vote	(II-I)	52,691,392.50
J.	Highest Budget	(II-J)	55,306,082.51
K.	Highest Voted Amount	(II-K)	2,614,690.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	52,691,392.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,269,139.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		60,970.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	60,970.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,330,110.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		52,691,392.50
1.	BASE Budget Limit	(V-A1)	44,366,067.43	
2.	Over-BASE Budget	(V-A2)	8,325,325.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		21,684,408.51
1.	Direct State Aid Paid By State	(V-B1)	21,684,408.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,236,103.31
D.	At Risk Student	(V-D)		137,381.39
E.	Indian Education For All	(V-E)		147,399.33
F.	American Indian Achievement Gap	(V-F)		145,408.00
G.	Data For Achievement	(V-G)		141,137.82
H.	Special Education Allowable Cost Payment	(V-H)		1,249,894.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		216,006.69
1.	Actual Non-Levy Revenue	(V-J1)	216,006.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		17,408,327.54
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	17,408,327.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		44,366,067.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		81,829.01
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	81,829.01	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,243,496.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,325,325.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.75
1.	District Property Tax Levy Mills	(V-S1)	23.75	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

01 General Fund

Adopted Budget	0001	52,691,392.50

Budget Uses

Expenditure Budget	0002	52,691,392.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	21,684,408.51
Quality Educator	3111	3,236,103.31
At Risk Student	3112	137,381.39
Indian Education For All	3113	147,399.33
American Indian Achievement Gap	3114	145,408.00
State Special Education Allowable Cost Payment to Districts	3115	1,249,894.84
Data For Achievement	3116	141,137.82
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	17,408,327.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	216,006.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	81,829.01
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	8,243,496.06		
District Tax Levy			1110	8,243,516.06
Total Estimated Revenues to Fund Adopted Budget			0004	52,691,392.50
Estimated Revenues Exceeding Adopted Budget			0004a	20.00

10 Transportation Fund

Adopted Budget	0001	3,599,812.00

Budget Uses

Expenditure Budget	0002	3,599,812.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	690,000.00
Contingency	0006	69,000.00
Over-Schedule	0011	2,840,812.00
Fund Balance for Budget	TFS48	793,642.81
Operating Reserve	0961	719,962.40
Unreserved Fund Balance Reappropriated	0970	73,680.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	189,750.00
State - On-Schedule Transportation Reimbursement	3210	569,250.00
District Tax Levy	1110	2,767,131.59
District Mills	999	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	3,599,812.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

13 Tuition Fund

Adopted Budget	0001	3,300,000.00

Budget Uses

Expenditure Budget	0002	3,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	456,045.54
Unreserved Fund Balance Reappropriated	0970	456,045.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,843,954.46
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	3,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

14 Retirement Fund

Adopted Budget	0001	8,600,000.00

Budget Uses

Expenditure Budget	0002	8,600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,429,821.92
Operating Reserve	0961	1,429,821.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,600,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

17 Adult Education Fund

Adopted Budget	0001	2,127,911.00

Budget Uses

Expenditure Budget	0002	2,127,911.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	829,628.91
Operating Reserve	0961	744,768.85
Unreserved Fund Balance Reappropriated	0970	84,860.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	150,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,893,050.94
District Mills	999	5.45
Total Estimated Revenues to Fund Adopted Budget	0004	2,127,911.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,824,885.31

Budget Uses

Expenditure Budget	0002	1,824,885.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	688,031.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	688,031.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	37,394.85
District Tax Levy	1110	1,099,459.00
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	1,824,885.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,382,003.06

Budget Uses

Expenditure Budget	0002	1,382,003.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	924,529.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	924,529.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	457,473.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,382,003.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

50 Debt Service Fund

HSBond

Taxable Value		375,612,676.00
Adopted Budget	0001	821,242.43

Budget Uses

Expenditure Budget	0002	421,242.43
Add To Fund Balance	0003	400,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,388,858.52
Fund Balance In Sinking Fund	0960	9,768,288.24
Operating Reserve	0961	457,077.50
Unreserved Fund Balance Reappropriated	0970	163,492.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	657,749.65
Jurisdiction Mills	999	1.75
Total Estimated Revenues to Fund Adopted Budget	0004	821,242.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	1,091,263.86	257,056.04	0.00	4,500.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	1,341,177.81	108,314.39	46,872.00	4,500.00
Total Bond Requirements							421,242.43
Total Debt Service Requirements						0002	421,242.43

Budget Report
FY 2027

56 Yellowstone

0966 Billings H S

Submit ID: 0966-64125499

61 Building Reserve Fund

Adopted Budget	0001	1,666,829.15

Budget Uses

Expenditure Budget	0002	1,666,829.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	971,559.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	971,559.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	453,327.30
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	241,942.70
District Mills	999	0.70
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.70
Total Estimated Revenues to Fund Adopted Budget	0004	1,666,829.15

Budget Report
FY 2027

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	361,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bloxham

(Signature) (Date)

Chairperson, School Trustees: Bryce Middleton

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	121,057.24	9,423.18	10%	7.78%	0.00	116,057.25	4,999.99	13.82
10 Transportation	8,600.00	1,720.00	20%	20.00%	2,350.57	5,500.00	749.43	2.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,494.00	10,506.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,527.39	0.00	N/A	0.00%	1,429.57	97.82	0.00	0.00
29 Flexibility	41.36	0.00	N/A	0.00%	41.36	0.00	0.00	0.00
61 Building Reserve	132.85	0.00	N/A	0.00%	132.85	0.00	0.00	0.00
Total of All Funds	143,358.84	13,543.18			5,448.35	132,161.07	5,749.42	15.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIRNEY K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,792.00
D.	At Risk Student	(I-D)	1,354.68
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,348.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	449.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	126,445.83
C.	Maximum Budget Limit	(II-C)	153,912.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,500.00
E.	Adopted Budget	(II-E)	130,945.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,057.24
H.	Maximum Budget Limit	(II-H)	142,577.34
I.	Highest Budget Without a Vote	(II-I)	124,284.33
J.	Highest Budget	(II-J)	142,577.34
K.	Highest Voted Amount	(II-K)	18,293.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	121,057.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,423.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,423.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		121,057.24
1.	BASE Budget Limit	(V-A1)	116,057.24	
2.	Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,792.00
D.	At Risk Student	(V-D)		1,354.68
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,348.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,320.16
1.	Actual Non-Levy Revenue	(V-J1)	12,320.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		34,096.43
1.	Elementary County BASE Distribution	(V-L1)	34,096.44	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,057.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,999.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.82
	1. District Property Tax Levy Mills	(V-S1)	13.82	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

01 General Fund

Adopted Budget	0001	121,057.24

Budget Uses

Expenditure Budget	0002	121,057.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	7,792.00
At Risk Student	3112	1,354.68
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	1,348.08
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	34,096.44
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,316.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,003.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	4,999.99		
District Tax Levy		1110		4,999.99
Total Estimated Revenues to Fund Adopted Budget		0004		121,057.24
Estimated Revenues Exceeding Adopted Budget		0004a		0.00

10 Transportation Fund

Adopted Budget	0001	8,600.00

Budget Uses

Expenditure Budget	0002	8,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,000.00
Contingency	0006	500.00
Over-Schedule	0011	3,100.00
Fund Balance for Budget	TFS48	4,070.57
Operating Reserve	0961	1,720.00
Unreserved Fund Balance Reappropriated	0970	2,350.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,375.00
State - On-Schedule Transportation Reimbursement	3210	4,125.00
District Tax Levy	1110	749.43
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	8,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,894.00
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,494.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,506.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,527.39

Budget Uses

Expenditure Budget	0002	1,527.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,429.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,429.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	97.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,527.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41.36

Budget Uses

Expenditure Budget	0002	41.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0789 Birney Elem

Submit ID: 0789-26122408

61 Building Reserve Fund

Adopted Budget	0001	132.85

Budget Uses

Expenditure Budget	0002	132.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	132.85

Budget Report
FY 2027

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-13586132

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	897,599

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

Submit ID: 0215-13586132

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	145,698.71	1,937.10	10%	1.33%	0.00	112,322.25	33,376.46	37.18
10 Transportation	1,433.63	286.73	20%	20.00%	1,146.90	0.00	286.73	0.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,720.88		N/A		4,720.88	0.00	0.00	0.00
14 Retirement	21,500.00	47.93	20%	0.22%	0.00	21,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	808.47	0.00	N/A	0.00%	715.42	93.05	0.00	0.00
29 Flexibility	717,017.09	0.00	N/A	0.00%	717,017.09	0.00	0.00	0.00
61 Building Reserve	15.40	0.00	N/A	0.00%	15.40	0.00	0.00	0.00
Total of All Funds	891,194.18	2,271.76			723,615.69	133,915.30	33,663.19	37.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-13586132

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	121,002.65
C.	Maximum Budget Limit	(II-C)	145,527.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,376.46
E.	Adopted Budget	(II-E)	154,379.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	110,402.23
H.	Maximum Budget Limit	(II-H)	134,291.55
I.	Highest Budget Without a Vote	(II-I)	145,698.71
J.	Highest Budget	(II-J)	155,200.54
K.	Highest Voted Amount	(II-K)	9,501.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	145,698.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,937.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,937.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		145,698.71
1.	BASE Budget Limit	(V-A1)	110,402.23	
2.	Over-BASE Budget	(V-A2)	35,296.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
1.	Direct State Aid Paid By State	(V-B1)	51,886.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,028.59
1.	Actual Non-Levy Revenue	(V-J1)	1,028.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		40,395.74
1.	Elementary County BASE Distribution	(V-L1)	40,395.74	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		110,402.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,920.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,920.02	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,376.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		35,296.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.18
	1. District Property Tax Levy Mills	(V-S1)	37.18	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	145,698.71

Budget Uses

Expenditure Budget	0002	145,698.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	51,886.15
Quality Educator	3111	15,584.00
At Risk Student	3112	0.00
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	40,395.74
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,028.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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FY 2027
11 Dawson
0215 Bloomfield Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,920.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	33,376.46		
District Tax Levy			1110	33,376.46
Total Estimated Revenues to Fund Adopted Budget			0004	145,698.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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FY 2027

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0215 Bloomfield Elem

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10 Transportation Fund

Adopted Budget	0001	1,433.63

Budget Uses

Expenditure Budget	0002	1,433.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,433.63
Fund Balance for Budget	TFS48	1,433.63
Operating Reserve	0961	286.73
Unreserved Fund Balance Reappropriated	0970	1,146.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	286.73
District Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,433.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,720.88

Budget Uses

Expenditure Budget	0002	4,720.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,720.88
Unreserved Fund Balance Reappropriated	0970	4,720.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,720.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	21,500.00

Budget Uses

Expenditure Budget	0002	21,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47.93
Operating Reserve	0961	47.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	808.47

Budget Uses

Expenditure Budget	0002	808.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	715.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	715.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	93.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	808.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	717,017.09

Budget Uses

Expenditure Budget	0002	717,017.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	717,017.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	717,017.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	717,017.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	15.40

Budget Uses

Expenditure Budget	0002	15.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15.40

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 149	N/A	6,146,937

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Leslie Friedel

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,291,805.49	130,007.47	10%	10.06%	14,823.82	1,007,183.05	269,798.62	43.89
10 Transportation	53,606.00	10,721.20	20%	20.00%	1,901.67	8,000.00	43,704.33	7.11
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	145,242.00		N/A		15,356.88	0.00	129,885.12	21.13
14 Retirement	137,337.00	27,467.40	20%	20.00%	37,706.08	99,630.92		
17 Adult Education	32,058.00	11,220.30	35%	35.00%	9,378.64	0.00	22,679.36	3.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,153.16	0.00	N/A	0.00%	43,310.47	842.69	0.00	0.00
29 Flexibility	6.69	0.00	N/A	0.00%	6.69	0.00	0.00	0.00
61 Building Reserve	299,379.84	0.00	N/A	0.00%	239,369.84	47,720.00	12,290.00	2.00
Total of All Funds	2,003,588.18	179,416.37			361,854.09	1,163,376.66	478,357.43	77.82

50 Debt Service Tax Jurisdiction								
3	3,500.00	0.00	20-9-438	0.00%	2,210.71	0.00	1,289.29	0.21

Budget Report
FY 2027

56 Yellowstone

0968 Blue Creek Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 149 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	472,616.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	110,646.40
D.	At Risk Student	(I-D)	3,134.66
E.	Indian Education For All	(I-E)	3,893.37
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	3,727.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,715.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,571.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	174
B.	BASE Budget Limit	(II-B)	1,118,134.57
C.	Maximum Budget Limit	(II-C)	1,387,474.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	269,798.62
E.	Adopted Budget	(II-E)	1,387,933.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	999,783.34
H.	Maximum Budget Limit	(II-H)	1,237,937.90
I.	Highest Budget Without a Vote	(II-I)	1,291,805.49
J.	Highest Budget	(II-J)	1,390,055.62
K.	Highest Voted Amount	(II-K)	98,250.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,291,805.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,180.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		826.92
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	826.92	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,823.82
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	14,823.82	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,831.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,291,805.49
	1. BASE Budget Limit	(V-A1)	999,783.34	
	2. Over-BASE Budget	(V-A2)	292,022.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		472,616.59
	1. Direct State Aid Paid By State	(V-B1)	472,616.59	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		110,646.40
D.	At Risk Student	(V-D)		3,134.66
E.	Indian Education For All	(V-E)		3,893.37
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		3,727.98
H.	Special Education Allowable Cost Payment	(V-H)		19,715.67
I.	Remaining Fund Balance Available	(V-I)		14,823.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,312.99
	1. Actual Non-Levy Revenue	(V-J1)	11,312.99	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		357,607.86
	1. Elementary County BASE Distribution	(V-L1)	357,607.86	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		999,783.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,223.53
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	22,223.53	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		269,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,022.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		43.89
	1. District Property Tax Levy Mills	(V-S1)	43.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		43.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,291,805.49

Budget Uses

Expenditure Budget	0002	1,291,805.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,823.82
Direct State Aid	3110	472,616.59
Quality Educator	3111	110,646.40
At Risk Student	3112	3,134.66
Indian Education For All	3113	3,893.37
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	19,715.67
Data For Achievement	3116	3,727.98
Elementary County BASE Distribution	2250	357,607.86
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,312.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	22,223.53
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	269,798.62		
District Tax Levy			1110	269,798.62
Total Estimated Revenues to Fund Adopted Budget			0004	1,291,805.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,606.00

Budget Uses

Expenditure Budget	0002	53,606.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,000.00
Contingency	0006	0.00
Over-Schedule	0011	45,606.00
Fund Balance for Budget	TFS48	12,622.87
Operating Reserve	0961	10,721.20
Unreserved Fund Balance Reappropriated	0970	1,901.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,000.00
State - On-Schedule Transportation Reimbursement	3210	6,000.00
District Tax Levy	1110	43,704.33
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	53,606.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	145,242.00

Budget Uses

Expenditure Budget	0002	145,242.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,356.88
Unreserved Fund Balance Reappropriated	0970	15,356.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	129,885.12
District Mills	999	21.13
Total Estimated Revenues to Fund Adopted Budget	0004	145,242.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-17534808

14 Retirement Fund

Adopted Budget	0001	137,337.00

Budget Uses

Expenditure Budget	0002	137,337.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,173.48
Operating Reserve	0961	27,467.40
Unreserved Fund Balance Reappropriated	0970	37,706.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	99,630.92
Total Estimated Revenues to Fund Adopted Budget	0004	137,337.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,058.00

Budget Uses

Expenditure Budget	0002	32,058.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,598.94
Operating Reserve	0961	11,220.30
Unreserved Fund Balance Reappropriated	0970	9,378.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,679.36
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	32,058.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,153.16

Budget Uses

Expenditure Budget	0002	44,153.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,310.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,310.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	842.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,153.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.69

Budget Uses

Expenditure Budget	0002	6.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
3

Taxable Value		6,146,937.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,210.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,210.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,289.29
Jurisdiction Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		3,500.00
Total SID Requirements		3,500.00
Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2027

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-17534808

61 Building Reserve Fund

Adopted Budget		0001	299,379.84

Budget Uses

Expenditure Budget		0002	299,379.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	239,369.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	239,369.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,720.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	12,290.00
District Mills		999	2.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	299,379.84

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 340	N/A	8,562,886

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gabby Shumate

(Signature) (Date)

Chairperson, School Trustees: Laurie Gendrow

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,059,736.06	300,146.16	10%	9.81%	0.00	2,626,682.97	433,053.09	50.57
10 Transportation	388,676.50	75,931.33	20%	19.54%	0.00	55,943.83	332,732.67	38.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	235,586.26		N/A		17,052.73	0.00	218,533.53	25.52
14 Retirement	472,754.65	94,550.93	20%	20.00%	40.00	472,714.65		
17 Adult Education	30,822.76	0.00	35%	0.00%	30,822.76	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,741.97	0.00	N/A	0.00%	11,520.69	2,138.66	62,082.62	7.25
29 Flexibility	10,367.12	0.00	N/A	0.00%	10,367.12	0.00	0.00	0.00
61 Building Reserve	227,376.09	0.00	N/A	0.00%	146,551.09	64,660.00	16,165.00	1.89
Total of All Funds	4,501,061.41	470,628.42			216,354.39	3,222,140.11	1,062,566.91	124.09

50 Debt Service **Tax Jurisdiction**								
32-0590	25,286.02	0.00	20-9-438	0.00%	36,103.56	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	267 *
M1	BONNER 7-8	73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,158,237.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	247,785.60
D.	At Risk Student	(I-D)	14,080.14
E.	Indian Education For All	(I-E)	8,884.20
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	8,506.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	124,268.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,423.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	355
B.	BASE Budget Limit	(II-B)	2,557,042.98
C.	Maximum Budget Limit	(II-C)	3,227,284.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,609.40
E.	Adopted Budget	(II-E)	2,961,652.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,537,350.49
H.	Maximum Budget Limit	(II-H)	3,210,927.36
I.	Highest Budget Without a Vote	(II-I)	3,031,292.37
J.	Highest Budget	(II-J)	3,210,927.36
K.	Highest Voted Amount	(II-K)	179,634.99
L.	Amount Approved on Ballot by Voters	(II-L)	28,443.69
M.	Adopted Budget	(II-M)	3,059,736.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		300,146.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		300,146.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,059,736.06
1.	BASE Budget Limit	(V-A1)	2,537,350.49	
2.	Over-BASE Budget	(V-A2)	522,385.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,158,237.70
1.	Direct State Aid Paid By State	(V-B1)	1,158,237.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		247,785.60
D.	At Risk Student	(V-D)		14,080.14
E.	Indian Education For All	(V-E)		8,884.20
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		8,506.80
H.	Special Education Allowable Cost Payment	(V-H)		124,268.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,331.89
1.	Actual Non-Levy Revenue	(V-J1)	19,331.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		952,415.87
1.	Elementary County BASE Distribution	(V-L1)	952,415.87	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,537,350.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		89,332.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	89,332.48	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		433,053.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		522,385.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		50.57
	1. District Property Tax Levy Mills	(V-S1)	50.57	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		50.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

01 General Fund

Adopted Budget	0001	3,059,736.06

Budget Uses

Expenditure Budget	0002	3,059,736.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,158,237.70
Quality Educator	3111	247,785.60
At Risk Student	3112	14,080.14
Indian Education For All	3113	8,884.20
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	124,268.29
Data For Achievement	3116	8,506.80
Elementary County BASE Distribution	2250	952,415.87
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,331.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	89,332.48
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	433,053.09		
District Tax Levy			1110	433,053.09
Total Estimated Revenues to Fund Adopted Budget			0004	3,059,736.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	388,676.50

Budget Uses

Expenditure Budget	0002	388,676.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,858.02
Contingency	0006	5,085.80
Over-Schedule	0011	332,732.68
Fund Balance for Budget	TFS48	75,931.33
Operating Reserve	0961	75,931.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,985.95
State - On-Schedule Transportation Reimbursement	3210	41,957.88
District Tax Levy	1110	332,732.67
District Mills	999	38.86
Total Estimated Revenues to Fund Adopted Budget	0004	388,676.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	235,586.26

Budget Uses

Expenditure Budget	0002	235,586.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,052.73
Unreserved Fund Balance Reappropriated	0970	17,052.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	218,533.53
District Mills	999	25.52
Total Estimated Revenues to Fund Adopted Budget	0004	235,586.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

14 Retirement Fund

Adopted Budget	0001	472,754.65

Budget Uses

Expenditure Budget	0002	472,754.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,590.93
Operating Reserve	0961	94,550.93
Unreserved Fund Balance Reappropriated	0970	40.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	472,714.65
Total Estimated Revenues to Fund Adopted Budget	0004	472,754.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

17 Adult Education Fund

Adopted Budget	0001	30,822.76

Budget Uses

Expenditure Budget	0002	30,822.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,822.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,822.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,822.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,741.97

Budget Uses

Expenditure Budget	0002	75,741.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,520.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,520.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,138.66
District Tax Levy	1110	62,082.62
District Mills	999	7.25
Total Estimated Revenues to Fund Adopted Budget	0004	75,741.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

29 Flexibility Fund

Adopted Budget	0001	10,367.12

Budget Uses

Expenditure Budget	0002	10,367.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,367.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,367.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,367.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

50 Debt Service Fund

32-0590

Taxable Value		8,562,886.00
Adopted Budget	0001	25,286.02

Budget Uses

Expenditure Budget	0002	25,286.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,103.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,103.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,286.02
Estimated Revenues Exceeding Adopted Budget	0004a	10,817.54

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	77,098.62	25,286.02	0.00	0.00
Total Bond Requirements							25,286.02
Total Debt Service Requirements						0002	25,286.02

Budget Report
FY 2027

32 Missoula

0590 Bonner Elem

Submit ID: 0590-35068772

61 Building Reserve Fund

Adopted Budget		0001	227,376.09

Budget Uses

Expenditure Budget		0002	227,376.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	146,551.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	146,551.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,660.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,165.00
District Mills		999	1.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	227,376.09

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	232	N/A	6,010,967

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Andrea Dolezal

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,037,427.22	21,440.53	10%	1.05%	0.00	1,782,635.93	254,791.29	42.39
10 Transportation	268,867.17	53,773.43	20%	20.00%	2,669.87	49,861.87	216,335.43	35.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	260,844.00		N/A		89,887.56	0.00	170,956.44	28.44
14 Retirement	333,983.31	66,796.66	20%	20.00%	62,173.91	271,809.40		
17 Adult Education	29,660.51	10,381.18	35%	35.00%	19,279.33	0.00	10,381.18	1.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,985.62	0.00	N/A	0.00%	40,513.33	1,472.29	35,000.00	5.82
29 Flexibility	19,458.00	0.00	N/A	0.00%	5,458.00	14,000.00	0.00	0.00
61 Building Reserve	128,897.45	0.00	N/A	0.00%	62,907.45	52,792.00	13,198.00	2.20
Total of All Funds	3,156,123.28	152,391.80			282,889.45	2,172,571.49	700,662.34	116.57

50 Debt Service Tax Jurisdiction								
sd7	0.00	0.00	20-9-438	0.00%	386.94	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	179
M1	BOULDER 7-8	53

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	820,481.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	133,048.40
D.	At Risk Student	(I-D)	9,766.15
E.	Indian Education For All	(I-E)	6,062.16
F.	American Indian Achievement Gap	(I-F)	4,096.00
G.	Data For Achievement	(I-G)	5,804.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,674.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,031.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,692,163.40
C.	Maximum Budget Limit	(II-C)	2,118,282.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,946,954.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,746,756.61
H.	Maximum Budget Limit	(II-H)	2,183,293.74
I.	Highest Budget Without a Vote	(II-I)	2,037,427.22
J.	Highest Budget	(II-J)	2,183,293.74
K.	Highest Voted Amount	(II-K)	145,866.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,037,427.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		21,440.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,440.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,037,427.22
1.	BASE Budget Limit	(V-A1)	1,746,756.61	
2.	Over-BASE Budget	(V-A2)	290,670.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		820,481.37
1.	Direct State Aid Paid By State	(V-B1)	820,481.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		133,048.40
D.	At Risk Student	(V-D)		9,766.15
E.	Indian Education For All	(V-E)		6,062.16
F.	American Indian Achievement Gap	(V-F)		4,096.00
G.	Data For Achievement	(V-G)		5,804.64
H.	Special Education Allowable Cost Payment	(V-H)		81,674.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,002.55
1.	Actual Non-Levy Revenue	(V-J1)	1,002.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		684,821.31
1.	Elementary County BASE Distribution	(V-L1)	684,821.31	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,746,756.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,879.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	35,879.32	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		290,670.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		42.39
	1. District Property Tax Levy Mills	(V-S1)	42.39	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		42.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

01 General Fund

Adopted Budget	0001	2,037,427.22

Budget Uses

Expenditure Budget	0002	2,037,427.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	820,481.37
Quality Educator	3111	133,048.40
At Risk Student	3112	9,766.15
Indian Education For All	3113	6,062.16
American Indian Achievement Gap	3114	4,096.00
State Special Education Allowable Cost Payment to Districts	3115	81,674.03
Data For Achievement	3116	5,804.64
Elementary County BASE Distribution	2250	684,821.31
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,002.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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22 Jefferson
0456 Boulder Elem

Submit ID: 0456-60830627

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,879.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	254,791.29
Total Estimated Revenues to Fund Adopted Budget			0004	2,037,427.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	268,867.17

Budget Uses

Expenditure Budget	0002	268,867.17
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,328.97
Contingency	0006	4,532.90
Over-Schedule	0011	219,005.30
Fund Balance for Budget	TFS48	56,443.30
Operating Reserve	0961	53,773.43
Unreserved Fund Balance Reappropriated	0970	2,669.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,465.46
State - On-Schedule Transportation Reimbursement	3210	37,396.41
District Tax Levy	1110	216,335.43
District Mills	999	35.99
Total Estimated Revenues to Fund Adopted Budget	0004	268,867.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-60830627

13 Tuition Fund

Adopted Budget	0001	260,844.00

Budget Uses

Expenditure Budget	0002	260,844.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,887.56
Unreserved Fund Balance Reappropriated	0970	89,887.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	170,956.44
District Mills	999	28.44
Total Estimated Revenues to Fund Adopted Budget	0004	260,844.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	333,983.31

Budget Uses

Expenditure Budget	0002	333,983.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,970.57
Operating Reserve	0961	66,796.66
Unreserved Fund Balance Reappropriated	0970	62,173.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	271,809.40
Total Estimated Revenues to Fund Adopted Budget	0004	333,983.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,660.51

Budget Uses

Expenditure Budget	0002	29,660.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,660.51
Operating Reserve	0961	10,381.18
Unreserved Fund Balance Reappropriated	0970	19,279.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,381.18
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	29,660.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	76,985.62

Budget Uses

Expenditure Budget	0002	76,985.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,513.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,513.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,472.29
District Tax Levy	1110	35,000.00
District Mills	999	5.82
Total Estimated Revenues to Fund Adopted Budget	0004	76,985.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

29 Flexibility Fund

Adopted Budget	0001	19,458.00

Budget Uses

Expenditure Budget	0002	19,458.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,458.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,458.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	14,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,458.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

50 Debt Service Fund
sd7

Taxable Value		6,010,967.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	386.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	386.94

Budget Report
FY 2027

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-60830627

61 Building Reserve Fund

Adopted Budget		0001	128,897.45

Budget Uses

Expenditure Budget		0002	128,897.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,907.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,907.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,792.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,198.00
District Mills		999	2.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	128,897.45

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	313	N/A	1,569,901

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,337,416.02	185,385.01	10%	7.93%	0.00	2,337,416.01	0.01	0.00
10 Transportation	187,000.00	11,185.00	20%	5.98%	0.40	92,675.00	94,324.60	60.08
11 Bus Depreciation Reserve	344,187.44	0.00	N/A	0.00%	216,887.44	0.00	127,300.00	81.09
13 Tuition	10,000.00		N/A		9,401.51	0.00	598.49	0.38
14 Retirement	650,000.00	130,000.00	20%	20.00%	145,258.83	504,741.17		
17 Adult Education	5,000.00	0.00	35%	0.00%	6,729.85	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,845.80	0.00	N/A	0.00%	5,875.66	1,970.14	0.00	0.00
29 Flexibility	40.28	0.00	N/A	0.00%	40.28	0.00	0.00	0.00
61 Building Reserve	75,765.00	0.00	N/A	0.00%	0.00	60,065.00	15,700.00	10.00
Total of All Funds	3,617,254.54	326,570.01			384,193.97	2,996,867.32	237,923.10	151.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	246
M1	BOX ELDER 7-8	67

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,073,026.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,552.80
D.	At Risk Student	(I-D)	31,518.50
E.	Indian Education For All	(I-E)	8,178.69
F.	American Indian Achievement Gap	(I-F)	77,056.00
G.	Data For Achievement	(I-G)	7,831.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,743.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,581.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	311
B.	BASE Budget Limit	(II-B)	2,339,547.90
C.	Maximum Budget Limit	(II-C)	2,862,344.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,339,547.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,337,416.02
H.	Maximum Budget Limit	(II-H)	2,859,712.22
I.	Highest Budget Without a Vote	(II-I)	2,337,416.02
J.	Highest Budget	(II-J)	2,859,712.22
K.	Highest Voted Amount	(II-K)	522,296.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,337,416.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		185,385.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		185,385.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,337,416.02
1.	BASE Budget Limit	(V-A1)	2,337,416.02	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,073,026.40
1.	Direct State Aid Paid By State	(V-B1)	1,073,026.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,552.80
D.	At Risk Student	(V-D)		31,518.50
E.	Indian Education For All	(V-E)		8,178.69
F.	American Indian Achievement Gap	(V-F)		77,056.00
G.	Data For Achievement	(V-G)		7,831.26
H.	Special Education Allowable Cost Payment	(V-H)		52,743.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		875,508.74
1.	Elementary County BASE Distribution	(V-L1)	875,508.73	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,337,416.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

01 General Fund

Adopted Budget	0001	2,337,416.02

Budget Uses

Expenditure Budget	0002	2,337,416.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,073,026.40
Quality Educator	3111	211,552.80
At Risk Student	3112	31,518.50
Indian Education For All	3113	8,178.69
American Indian Achievement Gap	3114	77,056.00
State Special Education Allowable Cost Payment to Districts	3115	52,743.63
Data For Achievement	3116	7,831.26
Elementary County BASE Distribution	2250	875,508.73
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,337,416.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,000.00

Budget Uses

Expenditure Budget	0002	187,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,250.00
Contingency	0006	8,425.00
Over-Schedule	0011	94,325.00
Fund Balance for Budget	TFS48	11,185.40
Operating Reserve	0961	11,185.00
Unreserved Fund Balance Reappropriated	0970	0.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,168.75
State - On-Schedule Transportation Reimbursement	3210	69,506.25
District Tax Levy	1110	94,324.60
District Mills	999	60.08
Total Estimated Revenues to Fund Adopted Budget	0004	187,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	344,187.44

Budget Uses

Expenditure Budget	0002	344,187.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	216,887.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	216,887.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	127,300.00
District Mills	999	81.09
Total Estimated Revenues to Fund Adopted Budget	0004	344,187.44

Budget Report
FY 2027
21 Hill
0425 Box Elder Elem

Submit ID: 0425-28690787

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird	2025	69,750.00	13,950.00	13,950.00	13,950.00
2024 Bluebird	2025	69,750.00	13,950.00	13,950.00	13,950.00
2025 Thomas	2025	106,125.00	48,825.00	21,225.00	21,225.00
2025 Thomas Second Half of Amount	2025	106,125.00	21,225.00	21,225.00	21,225.00
2ND Bluebird All American	2022	57,250.00	45,800.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	45,800.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S	2021	57,250.00	57,250.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S #2	2021	57,250.00	57,250.00	11,450.00	11,450.00
2021 Bluebird bus	2020	55,750.00	66,900.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	77,625.00	N/A	NA
Blue Bird All American T3RE	2019	81,750.00	122,625.00	N/A	NA
Blue Bird	2018	53,800.00	80,700.00	N/A	NA
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.41	87,639.62	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					127,300.00

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,401.51
Unreserved Fund Balance Reappropriated	0970	9,401.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	598.49
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	275,258.83
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	145,258.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	504,741.17
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,729.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,729.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,729.85

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,845.80

Budget Uses

Expenditure Budget	0002	7,845.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,875.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,875.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,970.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,845.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

29 Flexibility Fund

Adopted Budget	0001	40.28

Budget Uses

Expenditure Budget	0002	40.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0425 Box Elder Elem

Submit ID: 0425-28690787

61 Building Reserve Fund

Adopted Budget		0001	75,765.00

Budget Uses

Expenditure Budget		0002	75,765.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	60,065.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,700.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	75,765.00

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	96	1,569,901

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,176,829.91	86,251.99	10%	7.33%	0.00	1,176,829.91	0.00	0.00
10 Transportation	187,000.00	31,261.24	20%	16.72%	0.00	92,675.00	94,325.00	60.08
11 Bus Depreciation Reserve	420,367.35	0.00	N/A	0.00%	293,067.35	0.00	127,300.00	81.09
13 Tuition	10,000.00		N/A		9,681.82	0.00	318.18	0.20
14 Retirement	300,000.00	33,710.15	20%	11.24%	0.00	300,000.00		
17 Adult Education	7,000.00	0.00	35%	0.00%	6,760.91	0.00	239.09	0.15
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,012.92	0.00	N/A	0.00%	3,021.00	991.92	0.00	0.00
29 Flexibility	8.60	0.00	N/A	0.00%	8.60	0.00	0.00	0.00
61 Building Reserve	51,385.00	0.00	N/A	0.00%	0.00	35,685.00	15,700.00	10.00
Total of All Funds	2,156,603.78	151,223.38			312,539.68	1,606,181.83	237,882.27	151.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 96

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	534,381.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	115,711.20
D.	At Risk Student	(I-D)	10,129.34
E.	Indian Education For All	(I-E)	2,508.48
F.	American Indian Achievement Gap	(I-F)	23,552.00
G.	Data For Achievement	(I-G)	2,401.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,701.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,392.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	99
B.	BASE Budget Limit	(II-B)	1,141,558.83
C.	Maximum Budget Limit	(II-C)	1,408,729.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,141,558.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,176,829.90
H.	Maximum Budget Limit	(II-H)	1,446,583.16
I.	Highest Budget Without a Vote	(II-I)	1,176,829.91
J.	Highest Budget	(II-J)	1,446,583.16
K.	Highest Voted Amount	(II-K)	269,753.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,176,829.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,251.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,251.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,176,829.91
1.	BASE Budget Limit	(V-A1)	1,176,829.90	
2.	Over-BASE Budget	(V-A2)	0.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		534,381.80
1.	Direct State Aid Paid By State	(V-B1)	534,381.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		115,711.20
D.	At Risk Student	(V-D)		10,129.34
E.	Indian Education For All	(V-E)		2,508.48
F.	American Indian Achievement Gap	(V-F)		23,552.00
G.	Data For Achievement	(V-G)		2,401.92
H.	Special Education Allowable Cost Payment	(V-H)		45,701.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		442,443.71
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	442,443.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,176,829.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,176,829.91

Budget Uses

Expenditure Budget	0002	1,176,829.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	534,381.80
Quality Educator	3111	115,711.20
At Risk Student	3112	10,129.34
Indian Education For All	3113	2,508.48
American Indian Achievement Gap	3114	23,552.00
State Special Education Allowable Cost Payment to Districts	3115	45,701.45
Data For Achievement	3116	2,401.92
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	442,443.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,176,829.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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10 Transportation Fund

Adopted Budget	0001	187,000.00

Budget Uses

Expenditure Budget	0002	187,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,250.00
Contingency	0006	8,425.00
Over-Schedule	0011	94,325.00
Fund Balance for Budget	TFS48	31,261.24
Operating Reserve	0961	31,261.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,168.75
State - On-Schedule Transportation Reimbursement	3210	69,506.25
District Tax Levy	1110	94,325.00
District Mills	999	60.08
Total Estimated Revenues to Fund Adopted Budget	0004	187,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	420,367.35

Budget Uses

Expenditure Budget	0002	420,367.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	293,067.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	293,067.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	127,300.00
District Mills	999	81.09
Total Estimated Revenues to Fund Adopted Budget	0004	420,367.35

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Correction	2025	69,750.00	13,950.00	13,950.00	13,950.00
2024 Bluebird	2025	69,750.00	13,950.00	13,950.00	13,950.00
2025 Thomas Bus	2025	212,250.00	70,050.00	42,450.00	42,450.00
2ND Bluebird All American	2022	57,250.00	45,800.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	45,800.00	11,450.00	11,450.00
2022 Bluebird T3 FE #2	2021	57,250.00	57,250.00	11,450.00	11,450.00
2022 Bluebird T3FE	2021	57,250.00	57,250.00	11,450.00	11,450.00
2020 Bluebird bus	2020	55,750.00	66,900.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	77,625.00	N/A	NA
Blue Bird All American T3RE	2019	81,750.00	122,625.00	N/A	NA
Blue Bird	2018	53,800.00	80,700.00	N/A	NA
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.40	87,639.60	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					127,300.00

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21 Hill

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13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,681.82
Unreserved Fund Balance Reappropriated	0970	9,681.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	318.18
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,710.15
Operating Reserve	0961	33,710.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

17 Adult Education Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,760.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,760.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	239.09
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

28 Technology Fund

Adopted Budget	0001	4,012.92

Budget Uses

Expenditure Budget	0002	4,012.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,021.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,021.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	991.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,012.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8.60

Budget Uses

Expenditure Budget	0002	8.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0426 Box Elder H S

Submit ID: 0426-15817118

61 Building Reserve Fund

Adopted Budget		0001	51,385.00

Budget Uses

Expenditure Budget		0002	51,385.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,685.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,700.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	51,385.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4,895	N/A	356,886,582

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Clark

(Signature) (Date)

Chairperson, School Trustees: Kevin Black

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	42,199,317.00	4,237,127.19	10%	10.04%	0.00	33,331,523.50	8,867,793.50	24.85
10 Transportation	5,179,619.00	1,035,923.80	20%	20.00%	14,595.15	960,330.17	4,204,693.68	11.78
11 Bus Depreciation Reserve	355,506.00	0.00	N/A	0.00%	355,006.15	499.85	0.00	0.00
13 Tuition	890,855.00		N/A		38,751.24	109.98	851,993.78	2.39
14 Retirement	6,900,000.00	1,321,901.73	20%	19.16%	0.00	6,900,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,071,422.00	0.00	N/A	0.00%	386,069.58	29,406.42	655,946.00	1.84
29 Flexibility	68,624.00	0.00	N/A	0.00%	8,063.17	60,560.83	0.00	0.00
61 Building Reserve	7,476,897.00	0.00	N/A	0.00%	3,146,335.73	127,606.21	4,202,955.06	11.77
Total of All Funds	64,142,240.00	6,594,952.72			3,948,821.02	41,410,036.96	18,783,382.02	52.63

50 Debt Service								
Tax Jurisdiction								
2006	5,673,300.00	0.00	20-9-438	0.00%	1,439,681.42	4,000.00	4,229,618.58	11.85

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,800
M1	BOZEMAN 7-8	1,095

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,461,319.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,749,944.85
D.	At Risk Student	(I-D)	79,080.03
E.	Indian Education For All	(I-E)	127,906.35
F.	American Indian Achievement Gap	(I-F)	33,024.00
G.	Data For Achievement	(I-G)	122,472.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,660,397.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,861
B.	BASE Budget Limit	(II-B)	32,023,410.71
C.	Maximum Budget Limit	(II-C)	41,158,391.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,667,793.29
E.	Adopted Budget	(II-E)	39,691,204.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	33,108,249.99
H.	Maximum Budget Limit	(II-H)	42,433,471.99
I.	Highest Budget Without a Vote	(II-I)	40,999,317.00
J.	Highest Budget	(II-J)	42,433,471.99
K.	Highest Voted Amount	(II-K)	1,434,154.99
L.	Amount Approved on Ballot by Voters	(II-L)	1,200,000.00
M.	Adopted Budget	(II-M)	42,199,317.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,886,189.70
B.	TIF Operating Reserve (962)	(III-B)		333,742.00
C.	Excess Reserves	(III-C)		17,195.49
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17,195.49	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,237,127.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		42,199,317.00
	1. BASE Budget Limit	(V-A1)	33,108,249.99	
	2. Over-BASE Budget	(V-A2)	9,091,067.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,461,319.88
	1. Direct State Aid Paid By State	(V-B1)	15,461,319.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,749,944.85
D.	At Risk Student	(V-D)		79,080.03
E.	Indian Education For All	(V-E)		127,906.35
F.	American Indian Achievement Gap	(V-F)		33,024.00
G.	Data For Achievement	(V-G)		122,472.90
H.	Special Education Allowable Cost Payment	(V-H)		1,660,397.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		85,924.21
	1. Actual Non-Levy Revenue	(V-J1)	85,924.21	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		12,788,180.73
	1. Elementary County BASE Distribution	(V-L1)	12,788,180.73	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		33,108,249.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		223,273.51
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	223,273.51	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,867,793.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,091,067.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		24.85
1.	District Property Tax Levy Mills	(V-S1)	24.85	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		24.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

01 General Fund

Adopted Budget	0001	42,199,317.00

Budget Uses

Expenditure Budget	0002	42,199,317.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	333,742.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	15,461,319.88
Quality Educator	3111	2,749,944.85
At Risk Student	3112	79,080.03
Indian Education For All	3113	127,906.35
American Indian Achievement Gap	3114	33,024.00
State Special Education Allowable Cost Payment to Districts	3115	1,660,397.04
Data For Achievement	3116	122,472.90
Elementary County BASE Distribution	2250	12,788,180.73
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	85,924.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
16 Gallatin
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Submit ID: 0350-71876148

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	223,273.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	8,867,793.50		
District Tax Levy			1110	8,867,793.50
Total Estimated Revenues to Fund Adopted Budget			0004	42,199,317.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

10 Transportation Fund

Adopted Budget	0001	5,179,619.00

Budget Uses

Expenditure Budget	0002	5,179,619.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	863,088.68
Contingency	0006	95,742.07
Over-Schedule	0011	4,220,788.25
Fund Balance for Budget	TFS48	1,050,518.95
Operating Reserve	0961	1,035,923.80
Unreserved Fund Balance Reappropriated	0970	14,595.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,499.42
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	239,707.68
State - On-Schedule Transportation Reimbursement	3210	719,123.07
District Tax Levy	1110	4,204,693.68
District Mills	999	11.78
Total Estimated Revenues to Fund Adopted Budget	0004	5,179,619.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	355,506.00

Budget Uses

Expenditure Budget	0002	499.85
Add To Fund Balance	0003	355,006.15
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,006.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,006.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.85
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	355,506.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

13 Tuition Fund

Adopted Budget	0001	890,855.00

Budget Uses

Expenditure Budget	0002	890,855.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,751.24
Unreserved Fund Balance Reappropriated	0970	38,751.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	109.98
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	851,993.78
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	890,855.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

14 Retirement Fund

Adopted Budget	0001	6,900,000.00

Budget Uses

Expenditure Budget	0002	6,900,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,321,901.73
Operating Reserve	0961	1,321,901.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,898,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,071,422.00

Budget Uses

Expenditure Budget	0002	1,071,422.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	386,069.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386,069.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.45
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,905.97
District Tax Levy	1110	655,946.00
District Mills	999	1.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,071,422.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	68,624.00

Budget Uses

Expenditure Budget	0002	68,624.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,063.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,063.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	53.86
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	60,506.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,624.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

50 Debt Service Fund

2006

Taxable Value		356,886,582.00
Adopted Budget	0001	5,673,300.00

Budget Uses

Expenditure Budget	0002	5,673,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	1,429,484.57
Fund Balance for Budget	TFS48	10,196.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,196.85
TIF Fund Balance Reappropriated	0973	1,429,484.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,229,618.58
Jurisdiction Mills	999	11.85
Total Estimated Revenues to Fund Adopted Budget	0004	5,673,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	2,980,000.00	545,000.00	105,750.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	1,345,000.00	1,200,000.00	98,200.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	10,945,000.00	1,175,000.00	467,550.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	5,865,000.00	1,630,000.00	299,800.00	500.00

Total Bond Requirements 5,523,300.00

SIDs

Issue Type	Amount
Elementary	150,000.00

Total SID Requirements 150,000.00

Total Debt Service Requirements 0002 5,673,300.00

Budget Report
FY 2027

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-71876148

61 Building Reserve Fund

Adopted Budget	0001	7,476,897.00

Budget Uses

Expenditure Budget	0002	7,476,897.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,146,335.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,146,335.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	3,999.94
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	123,606.27
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	3,727,546.33		
District Tax Levy			1110	4,202,955.06
District Mills			999	11.77
Building Reserve Voted Mills			0134	10.44
Building Reserve Permissive Mills			0135	1.33
Total Estimated Revenues to Fund Adopted Budget			0004	7,476,897.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	1,427,546.33	0	611	4,240,342.00	1,427,546.33	1,427,546.33
05/07/2025	13,800,000.00	6	612	2,300,000.00	2,300,000.00	2,300,000.00
Total						3,727,546.33

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,933	447,551,746

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Clark

(Signature) (Date)

Chairperson, School Trustees: Kevin Black

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	28,846,335.00	2,896,196.42	10%	10.04%	0.00	23,038,830.15	5,807,504.85	12.98
10 Transportation	2,098,271.00	419,654.20	20%	20.00%	668,655.22	451,992.02	977,623.76	2.18
11 Bus Depreciation Reserve	355,790.00	0.00	N/A	0.00%	355,289.90	500.10	0.00	0.00
13 Tuition	802,037.00		N/A		681,992.84	89.40	119,954.76	0.27
14 Retirement	4,700,000.00	940,000.00	20%	20.00%	301,057.12	4,398,942.88		
17 Adult Education	1,241,762.00	434,616.70	35%	35.00%	27,546.85	10,999.69	1,203,215.46	2.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	634,929.00	0.00	N/A	0.00%	167,743.65	19,633.35	447,552.00	1.00
29 Flexibility	250,166.00	0.00	N/A	0.00%	15,775.39	234,390.61	0.00	0.00
61 Building Reserve	12,538,823.00	0.00	N/A	0.00%	9,766,284.46	83,835.84	2,688,702.70	6.01
Total of All Funds	51,468,113.00	4,690,467.32			11,984,345.43	28,239,214.04	11,244,553.53	25.13

50 Debt Service								
Tax Jurisdiction								
2017A	10,662,625.00	0.00	20-9-438	0.00%	468,214.44	1,500.00	10,192,910.56	22.77

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BOZEMAN HS 9-12	2,864
H2	BRIDGER CHARTER 9-12	69

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	11,336,517.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,520,367.25
D.	At Risk Student	(I-D)	23,303.96
E.	Indian Education For All	(I-E)	76,639.29
F.	American Indian Achievement Gap	(I-F)	15,872.00
G.	Data For Achievement	(I-G)	73,383.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	658,986.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,869
B.	BASE Budget Limit	(II-B)	21,886,398.70
C.	Maximum Budget Limit	(II-C)	28,085,400.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,207,504.30
E.	Adopted Budget	(II-E)	27,093,903.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	22,921,215.98
H.	Maximum Budget Limit	(II-H)	29,365,452.34
I.	Highest Budget Without a Vote	(II-I)	28,246,335.00
J.	Highest Budget	(II-J)	29,365,452.34
K.	Highest Voted Amount	(II-K)	1,119,117.34
L.	Amount Approved on Ballot by Voters	(II-L)	600,000.00
M.	Adopted Budget	(II-M)	28,846,335.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,660,825.38
B.	TIF Operating Reserve (962)	(III-B)		223,808.12
C.	Excess Reserves	(III-C)		11,562.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11,562.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,896,196.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		28,846,335.00
1.	BASE Budget Limit	(V-A1)	22,921,215.98	
2.	Over-BASE Budget	(V-A2)	5,925,119.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,336,517.19
1.	Direct State Aid Paid By State	(V-B1)	11,336,517.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,520,367.25
D.	At Risk Student	(V-D)		23,303.96
E.	Indian Education For All	(V-E)		76,639.29
F.	American Indian Achievement Gap	(V-F)		15,872.00
G.	Data For Achievement	(V-G)		73,383.66
H.	Special Education Allowable Cost Payment	(V-H)		658,986.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,385.16
1.	Actual Non-Levy Revenue	(V-J1)	60,385.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		9,155,761.03
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	9,155,761.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		22,921,215.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		117,614.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	117,614.17	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,807,504.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,925,119.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.98
	1. District Property Tax Levy Mills	(V-S1)	12.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

01 General Fund

Adopted Budget	0001	28,846,335.00

Budget Uses

Expenditure Budget	0002	28,846,335.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	223,808.12

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,336,517.19
Quality Educator	3111	1,520,367.25
At Risk Student	3112	23,303.96
Indian Education For All	3113	76,639.29
American Indian Achievement Gap	3114	15,872.00
State Special Education Allowable Cost Payment to Districts	3115	658,986.44
Data For Achievement	3116	73,383.66
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	9,155,761.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,385.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	117,614.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	5,807,504.85		
District Tax Levy			1110	5,807,504.85
Total Estimated Revenues to Fund Adopted Budget			0004	28,846,335.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,098,271.00

Budget Uses

Expenditure Budget	0002	2,098,271.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	407,111.54
Contingency	0006	44,381.34
Over-Schedule	0011	1,646,778.12
Fund Balance for Budget	TFS48	1,088,309.42
Operating Reserve	0961	419,654.20
Unreserved Fund Balance Reappropriated	0970	668,655.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	499.14
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	112,873.22
State - On-Schedule Transportation Reimbursement	3210	338,619.66
District Tax Levy	1110	977,623.76
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	2,098,271.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	355,790.00

Budget Uses

Expenditure Budget	0002	500.10
Add To Fund Balance	0003	355,289.90
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,289.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,289.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.10
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	355,790.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

13 Tuition Fund

Adopted Budget	0001	802,037.00

Budget Uses

Expenditure Budget	0002	802,037.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	681,992.84
Unreserved Fund Balance Reappropriated	0970	681,992.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	89.40
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,954.76
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	802,037.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

14 Retirement Fund

Adopted Budget	0001	4,700,000.00

Budget Uses

Expenditure Budget	0002	4,700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,241,057.12
Operating Reserve	0961	940,000.00
Unreserved Fund Balance Reappropriated	0970	301,057.12

Estimated Funding Sources

Interest Earnings	1510	1,999.95
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,396,942.93
Total Estimated Revenues to Fund Adopted Budget	0004	4,700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

17 Adult Education Fund

Adopted Budget	0001	1,241,762.00

Budget Uses

Expenditure Budget	0002	1,241,762.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	462,163.55
Operating Reserve	0961	434,616.70
Unreserved Fund Balance Reappropriated	0970	27,546.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	499.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,203,215.46
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,241,762.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	634,929.00

Budget Uses

Expenditure Budget	0002	634,929.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,743.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,743.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	313.73
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	19,319.62
District Tax Levy	1110	447,552.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	634,929.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	250,166.00

Budget Uses

Expenditure Budget	0002	250,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,775.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,775.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	558.08
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	233,832.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

50 Debt Service Fund
2017A

Taxable Value		447,551,746.00
Adopted Budget	0001	10,662,625.00

Budget Uses

Expenditure Budget	0002	10,662,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	400,000.00
Fund Balance for Budget	TFS48	68,214.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,214.44
TIF Fund Balance Reappropriated	0973	400,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,192,910.56
Jurisdiction Mills	999	22.77
Total Estimated Revenues to Fund Adopted Budget	0004	10,662,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	62,715,000.00	4,955,000.00	2,712,775.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	18,575,000.00	1,960,000.00	683,850.00	500.00
Total Bond Requirements							10,312,625.00

SIDs

Issue Type	Amount
High School	350,000.00
Total SID Requirements	350,000.00

Total Debt Service Requirements	0002	10,662,625.00

Budget Report
FY 2027

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-53510080

61 Building Reserve Fund

Adopted Budget	0001	12,538,823.00

Budget Uses

Expenditure Budget	0002	12,538,823.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,766,284.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,766,284.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	7,500.05
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	76,335.79
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	2,395,103.49		
District Tax Levy			1110	2,688,702.70
District Mills			999	6.01
Building Reserve Voted Mills			0134	5.35
Building Reserve Permissive Mills			0135	0.66
Total Estimated Revenues to Fund Adopted Budget			0004	12,538,823.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	9,000,000.00	6	612	5,757,966.10	1,500,000.00	1,500,000.00
05/02/2023	895,103.49	0	611	2,581,240.00	895,103.49	895,103.49
Total						2,395,103.49

Budget Report
FY 2027

05 Carbon

0059 Bridger K-12 Schools

Submit ID: 0059-79006186

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 151	* 56	15,598,631

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Jim Moran

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-79006186

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,532,122.52	21,603.99	10%	0.85%	0.00	2,197,500.59	334,621.93	21.45
10 Transportation	372,872.00	74,574.40	20%	20.00%	38,246.48	51,722.19	282,903.33	18.14
11 Bus Depreciation Reserve	169,987.61	0.00	N/A	0.00%	117,239.50	0.00	52,748.11	3.38
13 Tuition	385,000.00		N/A		46,057.55	0.00	338,942.45	21.73
14 Retirement	481,010.00	96,202.00	20%	20.00%	40,838.51	440,171.49		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	54,576.67	0.00	423.33	0.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,319.41	0.00	N/A	0.00%	599.24	1,720.17	30,000.00	1.92
29 Flexibility	615,742.98	0.00	N/A	0.00%	597,698.07	18,044.91	0.00	0.00
61 Building Reserve	293,551.25	0.00	N/A	0.00%	114,401.63	71,565.66	107,583.96	6.90
Total of All Funds	4,937,605.77	211,630.39			1,009,657.65	2,780,725.01	1,147,223.11	73.55

50 Debt Service Tax Jurisdiction								
0059	677,600.00	0.00	20-9-438	0.00%	0.00	0.00	677,600.00	43.44

Budget Report
FY 2027

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Submit ID: 0059-79006186

0059 Bridger K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	117 *
M1	BRIDGER 7-8	34 *
H1	BRIDGER HS 9-12	56 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	945,166.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	206,488.00
D.	At Risk Student	(I-D)	12,612.98
E.	Indian Education For All	(I-E)	5,408.91
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	5,179.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,494.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,177.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	210
B.	BASE Budget Limit	(II-B)	2,008,398.73
C.	Maximum Budget Limit	(II-C)	2,487,033.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	391,220.49
E.	Adopted Budget	(II-E)	2,399,619.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,040,849.08
H.	Maximum Budget Limit	(II-H)	2,532,122.52
I.	Highest Budget Without a Vote	(II-I)	2,532,122.52
J.	Highest Budget	(II-J)	2,532,122.52
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,532,122.52

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			21,603.99
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			21,603.99

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	59,787.13	21,707.07	81,494.20
B.	Special Education RSBG to Coop	8,369.33	2,808.50	11,177.83
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	27,262.58	9,806.23	37,068.81

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,072,487.30	478,982.00	1,551,469.30
		1,260,151.30	854,315.00	2,114,466.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	444,833.41	301,573.20	746,406.60
H.	Special Education in BASE@40%	27,262.58	9,806.23	37,068.81
I.	Subsidized BASE Amount	472,095.99	311,379.43	783,475.41
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,532,122.52
	1. BASE Budget Limit	(V-A1)	2,040,849.08	
	2. Over-BASE Budget	(V-A2)	491,273.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		945,166.44
	1. Direct State Aid Paid By State	(V-B1)	945,166.44	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		206,488.00
D.	At Risk Student	(V-D)		12,612.98
E.	Indian Education For All	(V-E)		5,408.91
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		5,179.14

H.	Special Education Allowable Cost Payment	(V-H)		81,494.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,357.77
	1. Actual Non-Levy Revenue	(V-J1)	5,357.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		778,117.64
	1. Elementary County BASE Distribution	(V-L1)	468,881.33	
	2. High School County BASE Distribution	(V-L2)	309,236.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,040,849.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		156,651.50
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	156,651.50	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		334,621.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		491,273.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		21.45
	1. District Property Tax Levy Mills	(V-S1)	21.45	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		21.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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05 Carbon
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01 General Fund

Adopted Budget	0001	2,532,122.52

Budget Uses

Expenditure Budget	0002	2,532,122.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	945,166.44
Quality Educator	3111	206,488.00
At Risk Student	3112	12,612.98
Indian Education For All	3113	5,408.91
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	81,494.20
Data For Achievement	3116	5,179.14
Elementary County BASE Distribution	2250	468,881.33
High School County BASE Distribution	2260	309,236.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,357.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	156,651.50
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	334,621.93		
District Tax Levy			1110	334,621.93
Total Estimated Revenues to Fund Adopted Budget			0004	2,532,122.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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0059 Bridger K-12 Schools

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10 Transportation Fund

Adopted Budget	0001	372,872.00

Budget Uses

Expenditure Budget	0002	372,872.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,020.16
Contingency	0006	4,702.02
Over-Schedule	0011	321,149.82
Fund Balance for Budget	TFS48	112,820.88
Operating Reserve	0961	74,574.40
Unreserved Fund Balance Reappropriated	0970	38,246.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,930.54
State - On-Schedule Transportation Reimbursement	3210	38,791.65
District Tax Levy	1110	282,903.33
District Mills	999	18.14
Total Estimated Revenues to Fund Adopted Budget	0004	372,872.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0059 Bridger K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	169,987.61

Budget Uses

Expenditure Budget	0002	169,987.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,239.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,239.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,748.11
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	169,987.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
0888-27 Thomas 0	2026	144,295.00	0.00	28,859.00	28,859.00
9873-21 Thomas 2	2020	87,000.00	104,400.00	17,400.00	17,400.00
Type E bus Ford Expedition	2019	64,883.70	90,836.44	12,976.74	6,489.11
0688-19 Thomas 5A	2018	139,450.00	209,175.00	N/A	NA
Mini-Bus	2017	49,750.00	74,625.00	N/A	NA
Activity BusB (4)	2013	150,000.00	225,000.00	N/A	NA
6222-11 Thomas 3	2012	78,733.00	118,099.50	N/A	NA
4302-10 Thomas 1	2010	66,940.00	100,410.00	N/A	NA
4303-10 Thomas 2	2010	85,060.00	127,590.00	N/A	NA
Total					52,748.11

13 Tuition Fund

Adopted Budget	0001	385,000.00

Budget Uses

Expenditure Budget	0002	385,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,057.55
Unreserved Fund Balance Reappropriated	0970	46,057.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	338,942.45
District Mills	999	21.73
Total Estimated Revenues to Fund Adopted Budget	0004	385,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	481,010.00

Budget Uses

Expenditure Budget	0002	481,010.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	137,040.51
Operating Reserve	0961	96,202.00
Unreserved Fund Balance Reappropriated	0970	40,838.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	440,171.49
Total Estimated Revenues to Fund Adopted Budget	0004	481,010.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,826.67
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	54,576.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	423.33
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,319.41

Budget Uses

Expenditure Budget	0002	32,319.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	599.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	599.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,720.17
District Tax Levy	1110	30,000.00
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	32,319.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-79006186

29 Flexibility Fund

Adopted Budget	0001	615,742.98

Budget Uses

Expenditure Budget	0002	615,742.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	597,698.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	597,698.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,044.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	615,742.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

Submit ID: 0059-79006186

0059 Bridger K-12 Schools

50 Debt Service Fund
0059

Taxable Value		15,598,631.00
Adopted Budget	0001	677,600.00

Budget Uses

Expenditure Budget	0002	677,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,842.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	677,600.00
Jurisdiction Mills	999	43.44
Total Estimated Revenues to Fund Adopted Budget	0004	677,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	10/28/2020	06/30/2041	1,602,000.00	1,374,300.00	78,300.00	43,578.00	500.00
High School Bond	10/28/2020	06/30/2041	7,298,000.00	6,260,700.00	356,700.00	198,522.00	0.00
Total Bond Requirements							677,600.00
Total Debt Service Requirements						0002	677,600.00

Budget Report
FY 2027
05 Carbon

Submit ID: 0059-79006186

0059 Bridger K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	293,551.25

Budget Uses

Expenditure Budget		0002	293,551.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,401.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,401.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,565.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
District Tax Levy		1110	107,583.96
District Mills		999	6.90
Building Reserve Voted Mills		0134	4.81
Building Reserve Permissive Mills		0135	2.09
Total Estimated Revenues to Fund Adopted Budget		0004	293,551.25

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	612	675,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	162	N/A	9,115,257

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	162	N/A	9,006,744
Non-located - 06 Carter	0	N/A	108,513

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Blain

(Signature) (Date)

Chairperson, School Trustees: Rob Jones

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,494,474.30	149,447.43	10%	10.00%	223,198.31	1,032,711.03	238,564.96	26.17
10 Transportation	400,000.00	60,949.33	20%	15.24%	0.00	400,000.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		9,710.97	0.00	0.00	0.00
14 Retirement	200,000.00	34,311.95	20%	17.16%	0.00	200,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,956.45	0.00	N/A	0.00%	13,949.30	1,007.15	0.00	0.00
29 Flexibility	268,843.60	100,000.00	N/A	37.20%	98,928.52	169,915.08	0.00	0.00
61 Building Reserve	84,767.49	689,318.33	N/A	813.19%	26,712.49	45,727.59	12,327.41	1.35
Total of All Funds	2,468,041.84	1,034,027.04			372,499.59	1,849,360.85	250,892.37	27.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	128
M1	BROADUS 7-8	34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	596,067.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,654.28
D.	At Risk Student	(I-D)	4,881.81
E.	Indian Education For All	(I-E)	4,233.06
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	4,053.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,871.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,099.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	157
B.	BASE Budget Limit	(II-B)	1,129,814.36
C.	Maximum Budget Limit	(II-C)	1,402,933.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	331,206.65
E.	Adopted Budget	(II-E)	1,461,021.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,194,909.34
H.	Maximum Budget Limit	(II-H)	1,487,988.71
I.	Highest Budget Without a Vote	(II-I)	1,494,474.30
J.	Highest Budget	(II-J)	1,494,474.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,494,474.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		149,447.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		223,198.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	223,198.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		372,645.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,494,474.30
1.	BASE Budget Limit	(V-A1)	1,194,909.34	
2.	Over-BASE Budget	(V-A2)	299,564.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		596,067.30
1.	Direct State Aid Paid By State	(V-B1)	596,067.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,654.28
D.	At Risk Student	(V-D)		4,881.81
E.	Indian Education For All	(V-E)		4,233.06
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		4,053.24
H.	Special Education Allowable Cost Payment	(V-H)		34,871.44
I.	Remaining Fund Balance Available	(V-I)		223,198.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,334.83
1.	Actual Non-Levy Revenue	(V-J1)	9,334.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	25,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		230,775.07
1.	Elementary County BASE Distribution	(V-L1)	230,775.07	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,194,909.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		61,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	41,000.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	20,000.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,564.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		299,564.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.17
	1. District Property Tax Levy Mills	(V-S1)	26.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

01 General Fund

Adopted Budget	0001	1,494,474.30

Budget Uses

Expenditure Budget	0002	1,494,474.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	223,198.31
Direct State Aid	3110	596,067.30
Quality Educator	3111	58,654.28
At Risk Student	3112	4,881.81
Indian Education For All	3113	4,233.06
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	34,871.44
Data For Achievement	3116	4,053.24
Elementary County BASE Distribution	2250	230,775.07
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,231.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,103.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	25,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
38 Powder River
0705 Broadus Elem

Submit ID: 0705-99303055

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	41,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	20,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	238,564.96		
District Tax Levy			1110	238,564.96
Total Estimated Revenues to Fund Adopted Budget			0004	1,494,474.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,548.05
Contingency	0006	10,854.81
Over-Schedule	0011	280,597.14
Fund Balance for Budget	TFS48	60,949.33
Operating Reserve	0961	60,949.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	280,597.13
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,850.71
State - On-Schedule Transportation Reimbursement	3210	89,552.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,710.97
Unreserved Fund Balance Reappropriated	0970	9,710.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,710.97

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,311.95
Operating Reserve	0961	34,311.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	200,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,956.45

Budget Uses

Expenditure Budget	0002	14,956.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,949.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,949.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,007.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,956.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	268,843.60

Budget Uses

Expenditure Budget	0002	268,843.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	198,928.52
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	98,928.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	166,993.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,922.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268,843.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
38 Powder River
0705 Broadus Elem

Submit ID: 0705-99303055

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

38 Powder River

0705 Broadus Elem

Submit ID: 0705-99303055

61 Building Reserve Fund

Adopted Budget	0001	84,767.49

Budget Uses

Expenditure Budget	0002	84,767.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	716,030.82
Operating Reserve	0961	689,318.33
Unreserved Fund Balance Reappropriated	0970	26,712.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	45,727.59
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	12,327.41
District Mills	999	1.35
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	84,767.49

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 128	* 51	11,005,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	119	49	9,010,623
Non-located - 33 Musselshell	4	2	1,435,477
Non-located - 48 Stillwater	5	0	559,380

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Alex Cummings

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,182,837.62	305,905.06	10%	14.01%	0.00	1,787,061.33	395,776.29	35.96
10 Transportation	284,870.57	39,090.41	20%	13.72%	0.00	145,453.42	139,417.15	12.67
11 Bus Depreciation Reserve	631,049.98	0.00	N/A	0.00%	559,651.86	1,200.00	70,198.12	6.38
13 Tuition	75,038.11		N/A		480.29	1,007.62	73,550.20	6.68
14 Retirement	296,306.10	59,261.22	20%	20.00%	5,726.59	290,579.51		
17 Adult Education	17,484.54	0.00	35%	0.00%	17,484.54	855.38	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,345.73	0.00	N/A	0.00%	5,599.12	1,746.61	0.00	0.00
29 Flexibility	43,247.70	0.00	N/A	0.00%	27,591.32	15,656.38	0.00	0.00
61 Building Reserve	365,423.67	0.00	N/A	0.00%	264,148.67	77,767.44	23,507.56	2.14
Total of All Funds	3,903,604.02	404,256.69			880,682.39	2,321,327.69	702,449.32	63.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	103 *
M1	BROADVIEW 7-8	25 *
H1	BROADVIEW HS 9-12	51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	849,936.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,048.00
D.	At Risk Student	(I-D)	11,316.88
E.	Indian Education For All	(I-E)	4,677.27
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	4,478.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,782.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,436.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,734,769.09
C.	Maximum Budget Limit	(II-C)	2,160,328.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	415,495.94
E.	Adopted Budget	(II-E)	2,150,265.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,747,234.13
H.	Maximum Budget Limit	(II-H)	2,182,837.62
I.	Highest Budget Without a Vote	(II-I)	2,182,837.62
J.	Highest Budget	(II-J)	2,182,837.62
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,182,837.62

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		218,283.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		87,621.30
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	87,621.30	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		305,905.06

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	20,895.24	15,887.37	36,782.61
B.	Special Education RSBG to Coop	6,965.08	2,471.48	9,436.56
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,144.13	7,343.54	18,487.67

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	902,147.40	436,279.50	1,338,426.90
		1,089,811.40	811,612.50	1,901,423.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	384,703.42	286,499.21	671,202.64
H.	Special Education in BASE@40%	11,144.13	7,343.54	18,487.67
I.	Subsidized BASE Amount	395,847.55	293,842.75	689,690.31
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,182,837.62
1.	BASE Budget Limit	(V-A1)	1,747,234.13	
2.	Over-BASE Budget	(V-A2)	435,603.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		849,936.49
1.	Direct State Aid Paid By State	(V-B1)	849,936.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,048.00
D.	At Risk Student	(V-D)		11,316.88
E.	Indian Education For All	(V-E)		4,677.27
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		4,478.58

H.	Special Education Allowable Cost Payment	(V-H)		36,782.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,646.23
	1. Actual Non-Levy Revenue	(V-J1)	15,646.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		674,044.07
	1. Elementary County BASE Distribution	(V-L1)	386,929.20	
	2. High School County BASE Distribution	(V-L2)	287,114.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,747,234.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,827.20
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	39,827.20	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		395,776.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		435,603.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.96
	1. District Property Tax Levy Mills	(V-S1)	35.96	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

01 General Fund

Adopted Budget	0001	2,182,837.62

Budget Uses

Expenditure Budget	0002	2,182,837.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	849,936.49
Quality Educator	3111	148,048.00
At Risk Student	3112	11,316.88
Indian Education For All	3113	4,677.27
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	36,782.61
Data For Achievement	3116	4,478.58
Elementary County BASE Distribution	2250	386,929.20
High School County BASE Distribution	2260	287,114.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,378.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,267.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,827.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	395,776.29		
District Tax Levy			1110	395,776.29
Total Estimated Revenues to Fund Adopted Budget			0004	2,182,837.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	284,870.57

Budget Uses

Expenditure Budget	0002	284,870.57
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,546.13
Contingency	0006	13,054.61
Over-Schedule	0011	141,269.83
Fund Balance for Budget	TFS48	39,090.41
Operating Reserve	0961	39,090.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,852.67
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,900.18
State - On-Schedule Transportation Reimbursement	3210	107,700.57
District Tax Levy	1110	139,417.15
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	284,870.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	631,049.98

Budget Uses

Expenditure Budget	0002	631,049.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	559,651.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	559,651.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,198.12
District Mills	999	6.38
Total Estimated Revenues to Fund Adopted Budget	0004	631,049.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUE BIRD - Elementary	2024	90,512.50	18,102.50	18,102.50	18,102.50
BLUE BIRD VISION	2024	48,737.50	19,495.00	9,747.50	9,747.50
THOMAS BUS - Elementary	2024	82,550.00	16,510.00	16,510.00	16,510.00
THOMAS C2 BUS	2024	44,450.00	17,780.00	8,890.00	8,890.00
2020 INTEGRATED CE S BUS	2019	31,088.22	43,523.48	6,217.64	3,108.85
2020 INTEGRATED CE S BUS - Elementary	2019	69,196.37	13,839.27	13,839.27	13,839.27
2019 INTERNATIONAL 71 PASS	2018	29,258.00	40,315.68	5,851.60	0.00
2019 INTERNATIONAL 71 PASS - Elementary	2018	65,122.00	13,024.40	13,024.40	0.00
INTERNATIONAL 71 PASS 2019	2018	29,258.00	43,887.00	N/A	NA
INTERNATIONAL 71 PASS 2019 - Elementary	2018	65,122.00	13,024.40	13,024.40	0.00
International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	49,723.50	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					70,198.12

13 Tuition Fund

Adopted Budget	0001	75,038.11

Budget Uses

Expenditure Budget	0002	74,557.82
Add To Fund Balance	0003	480.29
Fund Balance for Budget	TFS48	480.29
Unreserved Fund Balance Reappropriated	0970	480.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,007.62
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,550.20
District Mills	999	6.68
Total Estimated Revenues to Fund Adopted Budget	0004	75,038.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	296,306.10

Budget Uses

Expenditure Budget	0002	296,306.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,987.81
Operating Reserve	0961	59,261.22
Unreserved Fund Balance Reappropriated	0970	5,726.59

Estimated Funding Sources

Interest Earnings	1510	2,800.21
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	287,779.30
Total Estimated Revenues to Fund Adopted Budget	0004	296,306.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,484.54

Budget Uses

Expenditure Budget	0002	17,484.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,484.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,484.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	855.38
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,484.54
Estimated Revenues Exceeding Adopted Budget	0004a	855.38

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,345.73

Budget Uses

Expenditure Budget	0002	7,345.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,599.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,599.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	273.92
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,472.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,345.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	43,247.70

Budget Uses

Expenditure Budget	0002	43,247.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,591.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,591.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,349.83
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,306.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,247.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-34249310

61 Building Reserve Fund

Adopted Budget		0001	365,423.67

Budget Uses

Expenditure Budget		0002	365,423.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	264,148.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	264,148.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,767.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	23,507.56
District Mills		999	2.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.14
Total Estimated Revenues to Fund Adopted Budget		0004	365,423.67

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 94	N/A	712,588

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	897,404.97	89,747.75	10%	10.00%	2,036.79	895,368.18	0.00	0.00
10 Transportation	50,000.00	3,687.07	20%	7.37%	0.00	16,853.76	33,146.24	46.52
11 Bus Depreciation Reserve	250,958.20	0.00	N/A	0.00%	151,778.20	0.00	99,180.00	139.18
13 Tuition	10,000.00		N/A		94.62	0.00	9,905.38	13.90
14 Retirement	300,000.00	60,000.00	20%	20.00%	81,924.80	218,075.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,202.68	0.00	N/A	0.00%	4,447.08	755.60	0.00	0.00
29 Flexibility	28,232.80	0.00	N/A	0.00%	28,232.80	0.00	0.00	0.00
61 Building Reserve	132,708.82	0.00	N/A	0.00%	80,863.82	44,719.12	7,125.88	10.00
Total of All Funds	1,674,507.47	153,434.82			349,378.11	1,175,771.86	149,357.50	209.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	75 *
M1	BROCKTON 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	380,674.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,061.44
D.	At Risk Student	(I-D)	11,007.34
E.	Indian Education For All	(I-E)	2,456.22
F.	American Indian Achievement Gap	(I-F)	20,480.00
G.	Data For Achievement	(I-G)	2,351.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,748.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,886.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	103
B.	BASE Budget Limit	(II-B)	917,755.22
C.	Maximum Budget Limit	(II-C)	1,102,759.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	917,755.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	896,456.88
H.	Maximum Budget Limit	(II-H)	1,089,362.43
I.	Highest Budget Without a Vote	(II-I)	897,404.97
J.	Highest Budget	(II-J)	1,089,362.43
K.	Highest Voted Amount	(II-K)	191,957.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	897,404.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			89,740.50
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			7.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7.25		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			2,036.79
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,036.79		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			91,784.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		897,404.97
	1. BASE Budget Limit	(V-A1)	896,456.88	
	2. Over-BASE Budget	(V-A2)	948.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		380,674.81
	1. Direct State Aid Paid By State	(V-B1)	380,674.81	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,061.44
D.	At Risk Student	(V-D)		11,007.34
E.	Indian Education For All	(V-E)		2,456.22
F.	American Indian Achievement Gap	(V-F)		20,480.00
G.	Data For Achievement	(V-G)		2,351.88
H.	Special Education Allowable Cost Payment	(V-H)		32,748.63
I.	Remaining Fund Balance Available	(V-I)		2,036.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,670.74
	1. Actual Non-Levy Revenue	(V-J1)	3,670.74	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		309,969.03
	1. Elementary County BASE Distribution	(V-L1)	309,969.03	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		896,456.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		948.09
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	948.09	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		948.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

01 General Fund

Adopted Budget	0001	897,404.97

Budget Uses

Expenditure Budget	0002	897,404.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,036.79
Direct State Aid	3110	380,674.81
Quality Educator	3111	131,061.44
At Risk Student	3112	11,007.34
Indian Education For All	3113	2,456.22
American Indian Achievement Gap	3114	20,480.00
State Special Education Allowable Cost Payment to Districts	3115	32,748.63
Data For Achievement	3116	2,351.88
Elementary County BASE Distribution	2250	309,969.03
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	24.11
Interest Earnings	1510	3,646.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	948.09
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	897,404.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,321.60
Contingency	0006	1,532.16
Over-Schedule	0011	33,146.24
Fund Balance for Budget	TFS48	3,687.07
Operating Reserve	0961	3,687.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,213.44
State - On-Schedule Transportation Reimbursement	3210	12,640.32
District Tax Levy	1110	33,146.24
District Mills	999	46.52
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	250,958.20

Budget Uses

Expenditure Budget	0002	250,958.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,778.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,778.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	99,180.00
District Mills	999	139.18
Total Estimated Revenues to Fund Adopted Budget	0004	250,958.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freightliner Charter Bus	2025	332,500.00	8,325.00	66,500.00	33,250.00
2025 Bluebird	2025	165,000.00	16,500.00	33,000.00	33,000.00
2014 Chevrolet Express 14 passenger with lift	2021	44,900.00	46,786.88	8,980.00	8,980.00
2020 Bluebird Wheelchair Lift Equipped	2019	119,750.00	117,775.00	23,950.00	23,950.00
Total					99,180.00

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94.62
Unreserved Fund Balance Reappropriated	0970	94.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,905.38
District Mills	999	13.90
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,924.80
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	81,924.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	218,075.20
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,202.68

Budget Uses

Expenditure Budget	0002	5,202.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,447.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,447.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	755.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,202.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

29 Flexibility Fund

Adopted Budget	0001	28,232.80

Budget Uses

Expenditure Budget	0002	28,232.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,232.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,232.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,232.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-10758121

61 Building Reserve Fund

Adopted Budget		0001	132,708.82

Budget Uses

Expenditure Budget		0002	132,708.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,863.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	80,863.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,476.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	3,243.12
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	7,125.88
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	132,708.82

Budget Report
FY 2027

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-45170855

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	51	738,083

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-45170855

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	774,200.81	75,678.34	10%	9.78%	0.00	774,200.81	0.00	0.00
10 Transportation	50,000.00	6,723.50	20%	13.45%	0.00	16,853.76	33,146.24	44.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,000.00		N/A		117.21	0.00	5,882.79	7.97
14 Retirement	250,000.00	50,000.00	20%	20.00%	36,770.66	213,229.34		
17 Adult Education	5,000.00	0.00	35%	0.00%	0.00	0.00	5,000.00	6.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,632.80	0.00	N/A	0.00%	2,981.01	651.79	0.00	0.00
29 Flexibility	5,101.68	0.00	N/A	0.00%	5,101.68	0.00	0.00	0.00
61 Building Reserve	114,340.00	0.00	N/A	0.00%	68,130.00	38,829.17	7,380.83	10.00
Total of All Funds	1,208,275.29	132,401.84			113,100.56	1,043,764.87	51,409.86	69.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-45170855

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	362,790.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,322.56
D.	At Risk Student	(I-D)	5,055.39
E.	Indian Education For All	(I-E)	1,332.63
F.	American Indian Achievement Gap	(I-F)	10,752.00
G.	Data For Achievement	(I-G)	1,276.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,989.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,696.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	54
B.	BASE Budget Limit	(II-B)	741,337.17
C.	Maximum Budget Limit	(II-C)	907,638.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	741,337.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	773,292.03
H.	Maximum Budget Limit	(II-H)	948,025.78
I.	Highest Budget Without a Vote	(II-I)	774,200.81
J.	Highest Budget	(II-J)	948,025.78
K.	Highest Voted Amount	(II-K)	173,824.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	774,200.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,678.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,678.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		774,200.81
1.	BASE Budget Limit	(V-A1)	773,292.03	
2.	Over-BASE Budget	(V-A2)	908.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		362,790.79
1.	Direct State Aid Paid By State	(V-B1)	362,790.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,322.56
D.	At Risk Student	(V-D)		5,055.39
E.	Indian Education For All	(V-E)		1,332.63
F.	American Indian Achievement Gap	(V-F)		10,752.00
G.	Data For Achievement	(V-G)		1,276.02
H.	Special Education Allowable Cost Payment	(V-H)		17,989.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,691.74
1.	Actual Non-Levy Revenue	(V-J1)	2,691.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		292,081.64
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	292,081.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		773,292.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		908.78
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	908.78	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		908.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-45170855

01 General Fund

Adopted Budget	0001	774,200.81

Budget Uses

Expenditure Budget	0002	774,200.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	362,790.79
Quality Educator	3111	79,322.56
At Risk Student	3112	5,055.39
Indian Education For All	3113	1,332.63
American Indian Achievement Gap	3114	10,752.00
State Special Education Allowable Cost Payment to Districts	3115	17,989.26
Data For Achievement	3116	1,276.02
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	292,081.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	13.32
Interest Earnings	1510	2,678.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	908.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	774,200.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,321.60
Contingency	0006	1,532.16
Over-Schedule	0011	33,146.24
Fund Balance for Budget	TFS48	6,723.50
Operating Reserve	0961	6,723.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,213.44
State - On-Schedule Transportation Reimbursement	3210	12,640.32
District Tax Levy	1110	33,146.24
District Mills	999	44.91
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117.21
Unreserved Fund Balance Reappropriated	0970	117.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,882.79
District Mills	999	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,770.66
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	36,770.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	213,229.34
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	6.77
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,632.80

Budget Uses

Expenditure Budget	0002	3,632.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,981.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,981.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	651.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,632.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,101.68

Budget Uses

Expenditure Budget	0002	5,101.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,101.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,101.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,101.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-45170855

61 Building Reserve Fund

Adopted Budget		0001	114,340.00

Budget Uses

Expenditure Budget		0002	114,340.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,130.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,130.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,968.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	1,861.17
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	7,380.83
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	114,340.00

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	5,409,151

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	154,849.20	4,371.62	10%	2.82%	0.00	154,849.21	0.00	0.00
10 Transportation	110,000.00	22,000.00	20%	20.00%	7,930.16	22,000.00	80,069.84	14.80
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	65,000.00		N/A		25,441.80	0.00	39,558.20	7.31
14 Retirement	30,000.00	6,000.00	20%	20.00%	8,019.02	21,980.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,186.83	0.00	N/A	0.00%	29,078.80	108.03	0.00	0.00
29 Flexibility	200,000.00	178,801.17	N/A	89.40%	0.00	200,000.00	0.00	0.00
61 Building Reserve	222,400.38	0.00	N/A	0.00%	222,400.38	0.00	0.00	0.00
Total of All Funds	811,436.41	211,172.79			292,870.16	398,938.22	119,628.04	22.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,233.20
D.	At Risk Student	(I-D)	352.08
E.	Indian Education For All	(I-E)	188.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	111,752.09
C.	Maximum Budget Limit	(II-C)	133,526.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	133,526.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	128,171.82
H.	Maximum Budget Limit	(II-H)	154,849.20
I.	Highest Budget Without a Vote	(II-I)	154,849.20
J.	Highest Budget	(II-J)	154,849.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	154,849.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		4,371.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,371.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		154,849.20
1.	BASE Budget Limit	(V-A1)	128,171.82	
2.	Over-BASE Budget	(V-A2)	26,677.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,233.20
D.	At Risk Student	(V-D)		352.08
E.	Indian Education For All	(V-E)		188.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,622.87
1.	Actual Non-Levy Revenue	(V-J1)	1,622.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		44,973.46
1.	Elementary County BASE Distribution	(V-L1)	44,973.47	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		128,171.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		26,677.38
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	26,677.38	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		26,677.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

01 General Fund

Adopted Budget	0001	154,849.20

Budget Uses

Expenditure Budget	0002	154,849.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	21,233.20
At Risk Student	3112	352.08
Indian Education For All	3113	188.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	44,973.47
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,622.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
42 Richland
0749 Brorson Elem

Submit ID: 0749-08051732

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	26,677.38
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	154,849.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	2,000.00
Over-Schedule	0011	88,000.00
Fund Balance for Budget	TFS48	29,930.16
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	7,930.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,500.00
State - On-Schedule Transportation Reimbursement	3210	16,500.00
District Tax Levy	1110	80,069.84
District Mills	999	14.80
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
42 Richland
0749 Brorson Elem

Submit ID: 0749-08051732

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,441.80
Unreserved Fund Balance Reappropriated	0970	25,441.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,558.20
District Mills	999	7.31
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,019.02
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	8,019.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,980.98
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,186.83

Budget Uses

Expenditure Budget	0002	29,186.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,078.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,078.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	108.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,186.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

29 Flexibility Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	178,801.17
Operating Reserve	0961	178,801.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	200,000.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0749 Brorson Elem

Submit ID: 0749-08051732

61 Building Reserve Fund

Adopted Budget	0001	222,400.38

Budget Uses

Expenditure Budget	0002	222,400.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	222,400.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222,400.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222,400.38

Budget Report
FY 2027

18 Glacier

0400 Browning Elem

Submit ID: 0400-64992347

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,335	N/A	11,458,344

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

18 Glacier

0400 Browning Elem

Submit ID: 0400-64992347

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,441,734.89	773,628.21	10%	7.41%	0.00	10,093,180.23	348,554.66	30.42
10 Transportation	1,393,594.32	232,762.01	20%	16.70%	0.00	535,859.44	857,734.88	74.86
11 Bus Depreciation Reserve	1,916,583.19	0.00	N/A	0.00%	1,511,533.67	0.00	405,049.52	35.35
13 Tuition	121,786.24		N/A		25,982.39	0.00	95,803.85	8.36
14 Retirement	2,756,918.00	551,383.60	20%	20.00%	74,139.09	2,682,778.91		
17 Adult Education	35,297.02	12,353.96	35%	35.00%	33,337.97	0.00	1,959.05	0.17
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,554.29	0.00	N/A	0.00%	3,047.05	8,507.24	0.00	0.00
29 Flexibility	232,092.38	0.00	N/A	0.00%	232,092.38	0.00	0.00	0.00
61 Building Reserve	994,655.77	0.00	N/A	0.00%	801,820.77	78,251.56	114,583.44	10.00
Total of All Funds	17,904,216.10	1,570,127.78			2,681,953.32	13,398,577.38	1,823,685.40	159.16

50 Debt Service **Tax Jurisdiction**								
2008-1	354,415.00	0.00	20-9-438	0.00%	20,120.64	0.00	334,294.36	29.17
Revenue	0.00	0.00	20-9-438	0.00%	0.00	397,375.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,049 *
E2	BABB K-8	21 *
M1	BROWNING 7-8	265 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,313,366.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,011,261.34
D.	At Risk Student	(I-D)	148,907.20
E.	Indian Education For All	(I-E)	34,883.55
F.	American Indian Achievement Gap	(I-F)	302,848.00
G.	Data For Achievement	(I-G)	33,401.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	601,576.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,329
B.	BASE Budget Limit	(II-B)	9,904,096.28
C.	Maximum Budget Limit	(II-C)	12,159,133.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	10,252,650.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,093,180.22
H.	Maximum Budget Limit	(II-H)	12,384,044.01
I.	Highest Budget Without a Vote	(II-I)	10,441,734.89
J.	Highest Budget	(II-J)	12,384,044.01
K.	Highest Voted Amount	(II-K)	1,942,309.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,441,734.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		773,628.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		773,628.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,441,734.89
1.	BASE Budget Limit	(V-A1)	10,093,180.22	
2.	Over-BASE Budget	(V-A2)	348,554.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,313,366.20
1.	Direct State Aid Paid By State	(V-B1)	4,313,366.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,011,261.34
D.	At Risk Student	(V-D)		148,907.20
E.	Indian Education For All	(V-E)		34,883.55
F.	American Indian Achievement Gap	(V-F)		302,848.00
G.	Data For Achievement	(V-G)		33,401.70
H.	Special Education Allowable Cost Payment	(V-H)		601,576.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,646,935.52
1.	Elementary County BASE Distribution	(V-L1)	3,646,935.53	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,093,180.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		30.42
1.	District Property Tax Levy Mills	(V-S1)	30.42	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		30.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	10,441,734.89

Budget Uses

Expenditure Budget	0002	10,441,734.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,313,366.20
Quality Educator	3111	1,011,261.34
At Risk Student	3112	148,907.20
Indian Education For All	3113	34,883.55
American Indian Achievement Gap	3114	302,848.00
State Special Education Allowable Cost Payment to Districts	3115	601,576.71
Data For Achievement	3116	33,401.70
Elementary County BASE Distribution	2250	3,646,935.53
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	348,554.66
Total Estimated Revenues to Fund Adopted Budget			0004	10,441,734.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,393,594.32

Budget Uses

Expenditure Budget	0002	1,393,594.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	487,144.95
Contingency	0006	48,714.50
Over-Schedule	0011	857,734.87
Fund Balance for Budget	TFS48	232,762.01
Operating Reserve	0961	232,762.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	133,964.86
State - On-Schedule Transportation Reimbursement	3210	401,894.58
District Tax Levy	1110	857,734.88
District Mills	999	74.86
Total Estimated Revenues to Fund Adopted Budget	0004	1,393,594.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,916,583.19

Budget Uses

Expenditure Budget	0002	1,916,583.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,511,533.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,511,533.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	405,049.52
District Mills	999	35.35
Total Estimated Revenues to Fund Adopted Budget	0004	1,916,583.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird propane Special Ed Bus 6562	2026	131,950.00	0.00	26,390.00	26,390.00
2026 Blue Bird propane Vision hyd brakes 4417	2026	128,275.00	0.00	25,655.00	25,655.00
2026 Blue Bird propane Vision hyd brakes 4418	2026	128,275.00	0.00	25,655.00	25,655.00
2026 Blue Bird propane Vision hyd brakes 4419	2026	128,275.00	0.00	25,655.00	25,655.00
2020 Blue Bird Vision Gas 77 Pass	2025	59,400.00	11,880.00	11,880.00	11,880.00
2024 Blue Bird Micro Bird	2025	76,650.00	15,330.00	15,330.00	15,330.00
2025 Blue Bird propane w/air brakes	2025	170,500.00	34,100.00	34,100.00	34,100.00
2025 Blue Bird propane w/hyd brakes	2025	118,650.00	23,730.00	23,730.00	23,730.00
2020 Grech Motors Model GM40	2023	196,716.00	118,029.60	39,343.20	39,343.20
2023 Blue Bird Vision Gas w/ac	2023	120,712.50	72,427.50	24,142.50	24,142.50
Highline Communication update transportation radio system	2023	32,378.46	19,427.07	6,475.69	6,475.69
K12 Montana Inc - install new cameras	2023	158,039.40	94,823.64	31,607.88	31,607.88
Extended Stop Arms	2022	55,878.75	44,703.00	11,175.75	11,175.75
Highline Communication Base Station	2022	32,625.00	26,100.00	6,525.00	6,525.00
Pro Video Video Systems	2022	49,091.51	39,273.20	9,818.30	9,818.30

2020 Bird Blue 77 Passenger Bus	2020	64,800.00	77,760.00	12,960.00	12,960.00
2020 Blue Bird 33 Passenger Bus	2020	71,400.00	85,680.00	14,280.00	14,280.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	59,400.00	71,280.00	11,880.00	11,880.00
2020 Ultra Coachliner SE	2020	185,531.00	222,637.20	37,106.20	37,106.20
2007 MCI	2018	122,272.00	183,408.00	N/A	NA
2019 Blue Bird - Propane 6324	2018	52,058.00	78,087.00	N/A	NA
2019 Blue Bird - Propane 6325	2018	52,058.00	78,087.00	N/A	NA
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	81,808.50	N/A	NA
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	86,793.00	N/A	NA
2019 Blue BirdVision-Propane 6511	2018	58,537.00	87,805.50	N/A	NA
2005 MCI J4500 Coach	2016	97,970.00	146,955.00	N/A	NA
2016 - 77 Pass propane bus	2016	56,700.00	85,050.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	85,050.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 60% Elementary	2016	56,700.00	68,040.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	89,550.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body #F470019	2016	55,502.00	83,253.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	72,772.50	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	79,200.00	N/A	NA
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	79,200.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
Total					405,049.52

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13 Tuition Fund

Adopted Budget	0001	121,786.24

Budget Uses

Expenditure Budget	0002	121,786.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,982.39
Unreserved Fund Balance Reappropriated	0970	25,982.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,803.85
District Mills	999	8.36
Total Estimated Revenues to Fund Adopted Budget	0004	121,786.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,756,918.00

Budget Uses

Expenditure Budget	0002	2,756,918.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	625,522.69
Operating Reserve	0961	551,383.60
Unreserved Fund Balance Reappropriated	0970	74,139.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,682,778.91
Total Estimated Revenues to Fund Adopted Budget	0004	2,756,918.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	35,297.02

Budget Uses

Expenditure Budget	0002	35,297.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,691.93
Operating Reserve	0961	12,353.96
Unreserved Fund Balance Reappropriated	0970	33,337.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,959.05
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	35,297.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	11,554.29

Budget Uses

Expenditure Budget	0002	11,554.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,047.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,047.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,507.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,554.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	232,092.38

Budget Uses

Expenditure Budget	0002	232,092.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	232,092.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	232,092.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	232,092.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
2008-1

Taxable Value		11,458,344.00
Adopted Budget	0001	354,415.00

Budget Uses

Expenditure Budget	0002	354,415.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,120.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,120.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	334,294.36
Jurisdiction Mills	999	29.17
Total Estimated Revenues to Fund Adopted Budget	0004	354,415.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/25/2021	06/30/2024	2,300,000.00	0.00	350,000.00	2,415.00	2,000.00
Total Bond Requirements							354,415.00
Total Debt Service Requirements						0002	354,415.00

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Revenue

Taxable Value		11,458,344.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	397,375.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	397,375.00

Budget Report
FY 2027

18 Glacier

0400 Browning Elem

Submit ID: 0400-64992347

Revenue Bond

Adopted Budget	0001	396,375.00

Budget Uses

Expenditure Budget	0002	396,375.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	396,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/15/2020	10/01/2032	3,955,000.00	2,150,000.00	325,000.00	69,375.00	2,000.00
Total Bond Requirements							396,375.00
Total Debt Service Requirements						0002	396,375.00

Budget Report
FY 2027

18 Glacier

0400 Browning Elem

Submit ID: 0400-64992347

61 Building Reserve Fund

Adopted Budget	0001	994,655.77

Budget Uses

Expenditure Budget	0002	994,655.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	801,820.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	801,820.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	78,251.56
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	114,583.44
District Mills	999	10.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	10.00
Total Estimated Revenues to Fund Adopted Budget	0004	994,655.77

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	703	14,249,993

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
18 Glacier
0401 Browning H S

Submit ID: 0401-83127719

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,895,402.63	590,793.98	10%	10.02%	0.00	5,895,402.63	0.00	0.00
10 Transportation	581,399.00	116,279.80	20%	20.00%	61,365.78	209,430.39	310,602.83	21.80
11 Bus Depreciation Reserve	636,312.00	0.00	N/A	0.00%	457,576.96	0.00	178,735.04	12.54
13 Tuition	57,858.70		N/A		10,443.92	0.00	47,414.78	3.33
14 Retirement	1,371,578.40	236,349.11	20%	17.23%	0.00	1,371,578.40		
17 Adult Education	3,397.44	0.00	35%	0.00%	5,226.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,049.11	0.00	N/A	0.00%	1,080.05	4,969.06	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	469,689.48	0.00	N/A	0.00%	356,563.84	85,121.46	28,004.18	1.97
Total of All Funds	9,021,686.76	943,422.89			892,257.38	7,566,501.94	564,756.83	39.64

50 Debt Service **Tax Jurisdiction**								
2008-HS	243,656.00	0.00	20-9-438	0.00%	702,567.92	0.00	0.00	0.00

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 703

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,804,727.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	390,480.50
D.	At Risk Student	(I-D)	57,435.62
E.	Indian Education For All	(I-E)	18,369.39
F.	American Indian Achievement Gap	(I-F)	170,752.00
G.	Data For Achievement	(I-G)	17,589.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	157,950.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	636
B.	BASE Budget Limit	(II-B)	5,297,351.44
C.	Maximum Budget Limit	(II-C)	6,512,067.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	5,297,351.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,895,402.63
H.	Maximum Budget Limit	(II-H)	7,245,084.15
I.	Highest Budget Without a Vote	(II-I)	5,895,402.63
J.	Highest Budget	(II-J)	7,245,084.15
K.	Highest Voted Amount	(II-K)	1,349,681.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,895,402.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		589,540.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,253.72
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,253.72	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		590,793.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,895,402.63
1.	BASE Budget Limit	(V-A1)	5,895,402.63	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,804,727.20
1.	Direct State Aid Paid By State	(V-B1)	2,804,727.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		390,480.50
D.	At Risk Student	(V-D)		57,435.62
E.	Indian Education For All	(V-E)		18,369.39
F.	American Indian Achievement Gap	(V-F)		170,752.00
G.	Data For Achievement	(V-G)		17,589.06
H.	Special Education Allowable Cost Payment	(V-H)		157,950.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,278,098.82
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	2,278,098.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,895,402.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

01 General Fund

Adopted Budget	0001	5,895,402.63

Budget Uses

Expenditure Budget	0002	5,304,608.65
Add To Fund Balance	0003	590,793.98
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,804,727.20
Quality Educator	3111	390,480.50
At Risk Student	3112	57,435.62
Indian Education For All	3113	18,369.39
American Indian Achievement Gap	3114	170,752.00
State Special Education Allowable Cost Payment to Districts	3115	157,950.04
Data For Achievement	3116	17,589.06
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	2,278,098.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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18 Glacier
0401 Browning H S

Submit ID: 0401-83127719

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	5,895,402.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	581,399.00

Budget Uses

Expenditure Budget	0002	581,399.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	190,391.25
Contingency	0006	19,039.13
Over-Schedule	0011	371,968.62
Fund Balance for Budget	TFS48	177,645.58
Operating Reserve	0961	116,279.80
Unreserved Fund Balance Reappropriated	0970	61,365.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	52,357.59
State - On-Schedule Transportation Reimbursement	3210	157,072.80
District Tax Levy	1110	310,602.83
District Mills	999	21.80
Total Estimated Revenues to Fund Adopted Budget	0004	581,399.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	636,312.00

Budget Uses

Expenditure Budget	0002	636,312.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	457,576.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	457,576.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	178,735.04
District Mills	999	12.54
Total Estimated Revenues to Fund Adopted Budget	0004	636,312.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird propane Special Ed Bus 6562	2026	56,550.00	0.00	11,310.00	11,310.00
2026 Blue Bird propane Vision hyd brakes 4417	2026	54,975.00	0.00	10,995.00	10,995.00
2026 Blue Bird propane Vision hyd brakes 4418	2026	54,975.00	0.00	10,995.00	10,995.00
2026 Blue Bird propane Vision hyd brakes 4419	2026	54,975.00	0.00	10,995.00	10,995.00
2024 Blue Bird Micro Bird	2025	32,850.00	6,570.00	6,570.00	6,570.00
2025 Blue Bird propane air brakes	2025	51,150.00	10,230.00	10,230.00	10,230.00
2025 Blue Bird propane hyd brakes	2025	50,850.00	10,170.00	10,170.00	10,170.00
2020 Grech Motors Model: GM40	2023	65,572.00	39,343.20	13,114.40	13,114.40
2023 Blue Bird Vision Gas w/ac	2023	40,237.50	24,142.50	8,047.50	8,047.50
Highline Communications transportation radio update	2023	10,792.82	6,475.68	2,158.56	2,158.56
K12 Montana Inc - install new cameras	2023	105,359.60	63,215.76	21,071.92	21,071.92
Extended Stop Arms	2022	18,626.25	14,901.00	3,725.25	3,725.25
Highline Communication Base Station	2022	10,875.00	8,700.00	2,175.00	2,175.00
Pro Vision Video Systems	2022	32,547.04	26,037.64	6,509.41	6,509.41
2020 Blue Bird 77 Passenger Bus	2020	43,200.00	51,840.00	8,640.00	8,640.00

2020 Blue Bird Passenger 33 Bus	2020	47,600.00	57,120.00	9,520.00	9,520.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	39,600.00	47,520.00	7,920.00	7,920.00
2020 Blue Bird Vision - Propane	2020	23,300.00	27,960.00	4,660.00	4,660.00
2020 Ultra Coachliner SE	2020	61,844.00	74,212.80	12,368.80	12,368.00
2007 MCI	2018	81,514.00	122,271.00	N/A	NA
2019 Blue Bird - Propane 6324	2018	34,706.00	52,059.00	N/A	NA
2019 Blue Bird - Propane 6325	2018	34,706.00	52,059.00	N/A	NA
2019 Blue Bird - Propane 6509	2018	36,360.00	54,540.00	N/A	NA
2019 Blue Bird Vision-Propane6511	2018	39,025.00	58,537.50	N/A	NA
2019 BlueBird Vision - Propane 6510	2018	38,575.00	57,862.50	N/A	NA
2005 MCI J4500 Coach	2016	65,314.00	97,971.00	N/A	NA
2016 - 77 Pass propane bus	2016	37,800.00	56,700.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	56,700.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 40% High School	2016	37,800.00	45,360.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	59,700.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470019	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	37,000.00	55,500.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	48,514.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	48,514.50	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	52,800.00	N/A	NA
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	52,800.00	N/A	NA
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
Total					178,735.04

Budget Report
FY 2027
18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

13 Tuition Fund

Adopted Budget	0001	57,858.70

Budget Uses

Expenditure Budget	0002	57,858.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,443.92
Unreserved Fund Balance Reappropriated	0970	10,443.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,414.78
District Mills	999	3.33
Total Estimated Revenues to Fund Adopted Budget	0004	57,858.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

14 Retirement Fund

Adopted Budget	0001	1,371,578.40

Budget Uses

Expenditure Budget	0002	1,371,578.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	236,349.11
Operating Reserve	0961	236,349.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,371,578.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,371,578.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

17 Adult Education Fund

Adopted Budget	0001	3,397.44

Budget Uses

Expenditure Budget	0002	3,397.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,226.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,226.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,397.44
Estimated Revenues Exceeding Adopted Budget	0004a	1,829.39

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,049.11

Budget Uses

Expenditure Budget	0002	6,049.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,080.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,080.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,969.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,049.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
18 Glacier

Submit ID: 0401-83127719

0401 Browning H S

50 Debt Service Fund
2008-HS

Taxable Value		14,249,993.00
Adopted Budget	0001	243,656.00

Budget Uses

Expenditure Budget	0002	243,656.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	702,567.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702,567.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	243,656.00
Estimated Revenues Exceeding Adopted Budget	0004a	458,911.92

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Refunding Bond	03/25/2021	06/30/2027	1,540,000.00	0.00	240,000.00	1,656.00	2,000.00
Total Bond Requirements							243,656.00
Total Debt Service Requirements						0002	243,656.00

Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-702,567.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

0401 Browning H S

Submit ID: 0401-83127719

61 Building Reserve Fund

Adopted Budget		0001	469,689.48

Budget Uses

Expenditure Budget		0002	469,689.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	356,563.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	356,563.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	85,121.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	28,004.18
District Mills		999	1.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	469,689.48

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,021	N/A	85,537,455

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	24,970,019.41	2,496,499.26	10%	10.00%	0.00	20,345,550.01	4,624,469.40	54.06
10 Transportation	1,760,000.00	352,000.00	20%	20.00%	329,112.33	416,900.00	1,013,987.67	11.85
11 Bus Depreciation Reserve	2,249,861.77	0.00	N/A	0.00%	1,903,840.77	0.00	346,021.00	4.05
13 Tuition	690,000.00		N/A		79,433.22	0.00	610,566.78	7.14
14 Retirement	3,850,000.00	770,000.00	20%	20.00%	96,855.53	3,753,144.47		
17 Adult Education	165,000.00	57,750.00	35%	35.00%	77,824.33	0.00	87,175.67	1.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,299,147.55	0.00	N/A	0.00%	982,107.38	17,040.17	300,000.00	3.51
29 Flexibility	266,610.97	0.00	N/A	0.00%	228,624.73	37,986.24	0.00	0.00
61 Building Reserve	2,736,364.64	0.00	N/A	0.00%	2,346,419.64	295,500.22	94,444.78	1.10
Total of All Funds	37,987,004.34	3,676,249.26			6,044,217.93	24,866,121.11	7,076,665.30	82.73

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	2,761,600.00	0.00	20-9-438	0.00%	702,854.57	0.00	2,058,745.43	24.07

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,350 *
M1	BUTTE 7-8	671 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,595,177.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,747,332.62
D.	At Risk Student	(I-D)	151,028.53
E.	Indian Education For All	(I-E)	78,938.73
F.	American Indian Achievement Gap	(I-F)	45,824.00
G.	Data For Achievement	(I-G)	75,585.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	675,388.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,043
B.	BASE Budget Limit	(II-B)	19,737,708.82
C.	Maximum Budget Limit	(II-C)	24,367,496.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,490,473.54
E.	Adopted Budget	(II-E)	24,228,182.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,216,829.01
H.	Maximum Budget Limit	(II-H)	24,970,019.41
I.	Highest Budget Without a Vote	(II-I)	24,836,023.55
J.	Highest Budget	(II-J)	24,970,019.41
K.	Highest Voted Amount	(II-K)	133,995.86
L.	Amount Approved on Ballot by Voters	(II-L)	175,000.00
M.	Adopted Budget	(II-M)	24,970,019.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,496,499.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,496,499.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		24,970,019.41
1.	BASE Budget Limit	(V-A1)	20,216,829.01	
2.	Over-BASE Budget	(V-A2)	4,753,190.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,595,177.06
1.	Direct State Aid Paid By State	(V-B1)	9,595,177.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,747,332.62
D.	At Risk Student	(V-D)		151,028.53
E.	Indian Education For All	(V-E)		78,938.73
F.	American Indian Achievement Gap	(V-F)		45,824.00
G.	Data For Achievement	(V-G)		75,585.42
H.	Special Education Allowable Cost Payment	(V-H)		675,388.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,718.96
1.	Actual Non-Levy Revenue	(V-J1)	25,718.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		7,821,835.61
1.	Elementary County BASE Distribution	(V-L1)	7,821,835.61	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,216,829.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		128,721.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	128,721.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,624,469.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,753,190.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		54.06
	1. District Property Tax Levy Mills	(V-S1)	54.06	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		54.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

01 General Fund

Adopted Budget	0001	24,970,019.41

Budget Uses

Expenditure Budget	0002	24,970,019.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,595,177.06
Quality Educator	3111	1,747,332.62
At Risk Student	3112	151,028.53
Indian Education For All	3113	78,938.73
American Indian Achievement Gap	3114	45,824.00
State Special Education Allowable Cost Payment to Districts	3115	675,388.08
Data For Achievement	3116	75,585.42
Elementary County BASE Distribution	2250	7,821,835.61
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,718.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
47 Silver Bow
0840 Butte Elem

Submit ID: 0840-54693810

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	128,721.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	4,624,469.40		
District Tax Levy			1110	4,624,469.40
Total Estimated Revenues to Fund Adopted Budget			0004	24,970,019.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,760,000.00

Budget Uses

Expenditure Budget	0002	1,760,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	379,000.00
Contingency	0006	37,900.00
Over-Schedule	0011	1,343,100.00
Fund Balance for Budget	TFS48	681,112.33
Operating Reserve	0961	352,000.00
Unreserved Fund Balance Reappropriated	0970	329,112.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	104,225.00
State - On-Schedule Transportation Reimbursement	3210	312,675.00
District Tax Levy	1110	1,013,987.67
District Mills	999	11.85
Total Estimated Revenues to Fund Adopted Budget	0004	1,760,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,249,861.77

Budget Uses

Expenditure Budget	0002	2,249,861.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,903,840.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,903,840.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	346,021.00
District Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	2,249,861.77

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 131	2025	88,232.00	16,543.50	17,646.40	17,646.00
Bus 132	2025	88,232.30	16,543.50	17,646.46	17,646.00
Bus 133	2025	88,232.30	16,543.50	17,646.46	17,646.00
Bus 134	2025	88,232.00	16,543.50	17,646.40	17,646.00
Bus 135	2025	88,232.30	16,543.50	17,646.46	17,646.00
Bus 136	2025	88,232.30	16,543.50	17,646.46	17,646.00
Bus 137	2025	90,839.94	17,032.48	18,167.99	18,167.00
Bus 138	2025	82,182.79	15,409.27	16,436.56	16,436.00
Bus 139	2025	82,852.79	15,534.89	16,570.56	16,570.00
Bus 140	2025	84,862.79	15,911.77	16,972.56	16,972.00
Bus 141	2025	84,862.79	15,911.77	16,972.56	16,972.00
Bus 142	2025	84,862.79	15,911.77	16,972.56	16,972.00
Bus 143	2025	84,862.79	15,911.77	16,972.56	16,972.00
Bus 144	2025	84,862.79	15,911.77	16,972.56	16,972.00
Bus #125	2021	65,579.63	61,832.24	13,115.93	13,115.00
Bus #126	2021	63,568.75	59,936.25	12,713.75	12,713.00
Bus #127	2021	63,568.75	59,936.25	12,713.75	12,713.00
Bus #128	2021	63,568.75	59,936.25	12,713.75	12,713.00
Bus #129	2021	63,568.75	59,936.25	12,713.75	12,713.00
Bus #130	2021	63,568.75	59,936.25	12,713.75	12,713.00
Bus 1	2018	71,120.50	97,536.68	14,224.10	9,144.00
Bus 2	2018	71,120.50	97,536.68	14,224.10	9,144.00
Bus 3	2018	71,120.50	97,536.68	14,224.10	9,144.00
Bus 119	2017	47,368.54	71,052.81	N/A	NA
Bus 120	2017	47,368.54	71,052.81	N/A	NA
Bus 121	2017	47,368.54	71,052.81	N/A	NA
Bus 122	2017	47,368.54	71,052.81	N/A	NA
Bus 123	2017	47,368.54	71,052.81	N/A	NA
Bus 124	2017	47,368.54	71,052.81	N/A	NA
Radio 111	2014	201.00	301.50	N/A	NA
Radio-105	2013	257.95	386.93	N/A	NA
Radio-106	2013	257.95	386.93	N/A	NA
Radio-107	2013	257.95	386.93	N/A	NA
Radio-108	2013	257.95	386.93	N/A	NA
Radio-109	2013	257.95	386.93	N/A	NA
Radio-110	2013	257.95	386.93	N/A	NA
Van Hool C2045 Liner	2012	322,806.00	484,209.00	N/A	NA
Radio 104	2011	304.85	457.28	N/A	NA
Total					346,021.00

13 Tuition Fund

Adopted Budget	0001	690,000.00

Budget Uses

Expenditure Budget	0002	690,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,433.22
Unreserved Fund Balance Reappropriated	0970	79,433.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	610,566.78
District Mills	999	7.14
Total Estimated Revenues to Fund Adopted Budget	0004	690,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

14 Retirement Fund

Adopted Budget	0001	3,850,000.00

Budget Uses

Expenditure Budget	0002	3,850,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	866,855.53
Operating Reserve	0961	770,000.00
Unreserved Fund Balance Reappropriated	0970	96,855.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,753,144.47
Total Estimated Revenues to Fund Adopted Budget	0004	3,850,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

17 Adult Education Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,574.33
Operating Reserve	0961	57,750.00
Unreserved Fund Balance Reappropriated	0970	77,824.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,175.67
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,299,147.55

Budget Uses

Expenditure Budget	0002	1,299,147.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	982,107.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	982,107.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,040.17
District Tax Levy	1110	300,000.00
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	1,299,147.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	266,610.97

Budget Uses

Expenditure Budget	0002	266,610.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	228,624.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,624.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	37,986.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	266,610.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

50 Debt Service Fund

Butte Elementary

Taxable Value		85,537,455.00
Adopted Budget	0001	2,761,600.00

Budget Uses

Expenditure Budget	0002	2,761,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	702,854.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702,854.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,058,745.43
Jurisdiction Mills	999	24.07
Total Estimated Revenues to Fund Adopted Budget	0004	2,761,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/05/2019	06/30/2039	35,000,000.00	24,915,000.00	1,550,000.00	1,135,600.00	1,000.00
Total Bond Requirements							2,686,600.00

SIDs

Issue Type	Amount
Elementary	75,000.00
Total SID Requirements	75,000.00

Total Debt Service Requirements	0002	2,761,600.00

Budget Report
FY 2027

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-54693810

61 Building Reserve Fund

Adopted Budget		0001	2,736,364.64

Budget Uses

Expenditure Budget		0002	2,736,364.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,346,419.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,346,419.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	295,500.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	94,444.78
District Mills		999	1.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.10
Total Estimated Revenues to Fund Adopted Budget		0004	2,736,364.64

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	1,320	103,756,097

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,200,118.99	1,319,193.03	10%	9.99%	0.00	10,721,402.31	2,478,716.68	23.89
10 Transportation	880,000.00	176,000.00	20%	20.00%	151,071.32	114,400.00	614,528.68	5.92
11 Bus Depreciation Reserve	1,209,912.14	0.00	N/A	0.00%	996,302.14	0.00	213,610.00	2.06
13 Tuition	531,000.00		N/A		0.00	0.00	531,000.00	5.12
14 Retirement	2,205,000.00	441,000.00	20%	20.00%	127,042.78	2,077,957.22		
17 Adult Education	120,000.00	42,000.00	35%	35.00%	7,203.49	0.00	112,796.51	1.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	617,654.79	0.00	N/A	0.00%	288,626.73	9,028.06	320,000.00	3.08
29 Flexibility	221,040.16	0.00	N/A	0.00%	114,518.45	106,521.71	0.00	0.00
61 Building Reserve	1,651,074.58	0.00	N/A	0.00%	1,459,504.58	139,541.05	52,028.95	0.50
Total of All Funds	20,635,800.66	1,978,193.03			3,144,269.49	13,168,850.35	4,322,680.82	41.66

50 Debt Service **Tax Jurisdiction**								
47-1212	45,000.00	0.00	20-9-438	0.00%	171,487.47	0.00	0.00	0.00

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BUTTE HS 9-12	1,276	*
H2	PATHWAY ACAD 9-12	44	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,275,722.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	734,419.38
D.	At Risk Student	(I-D)	52,019.56
E.	Indian Education For All	(I-E)	34,491.60
F.	American Indian Achievement Gap	(I-F)	16,896.00
G.	Data For Achievement	(I-G)	33,026.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	284,444.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,318
B.	BASE Budget Limit	(II-B)	10,385,780.02
C.	Maximum Budget Limit	(II-C)	12,862,190.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,476,410.48
E.	Adopted Budget	(II-E)	12,862,190.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,711,084.57
H.	Maximum Budget Limit	(II-H)	13,200,118.99
I.	Highest Budget Without a Vote	(II-I)	13,200,118.99
J.	Highest Budget	(II-J)	13,200,118.99
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,200,118.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,319,193.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,319,193.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,200,118.99
1.	BASE Budget Limit	(V-A1)	10,711,084.57	
2.	Over-BASE Budget	(V-A2)	2,489,034.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,275,722.42
1.	Direct State Aid Paid By State	(V-B1)	5,275,722.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		734,419.38
D.	At Risk Student	(V-D)		52,019.56
E.	Indian Education For All	(V-E)		34,491.60
F.	American Indian Achievement Gap	(V-F)		16,896.00
G.	Data For Achievement	(V-G)		33,026.40
H.	Special Education Allowable Cost Payment	(V-H)		284,444.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,989.17
1.	Actual Non-Levy Revenue	(V-J1)	12,989.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		4,267,075.16
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	4,267,075.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,711,084.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,317.74
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	10,317.74	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,478,716.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,489,034.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.89
	1. District Property Tax Levy Mills	(V-S1)	23.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

01 General Fund

Adopted Budget	0001	13,200,118.99

Budget Uses

Expenditure Budget	0002	13,200,118.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,275,722.42
Quality Educator	3111	734,419.38
At Risk Student	3112	52,019.56
Indian Education For All	3113	34,491.60
American Indian Achievement Gap	3114	16,896.00
State Special Education Allowable Cost Payment to Districts	3115	284,444.88
Data For Achievement	3116	33,026.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	4,267,075.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,989.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
47 Silver Bow
1212 Butte H S

Submit ID: 1212-76058212

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,317.74
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	2,478,716.68		
District Tax Levy			1110	2,478,716.68
Total Estimated Revenues to Fund Adopted Budget			0004	13,200,118.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	880,000.00

Budget Uses

Expenditure Budget	0002	880,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	104,000.00
Contingency	0006	10,400.00
Over-Schedule	0011	765,600.00
Fund Balance for Budget	TFS48	327,071.32
Operating Reserve	0961	176,000.00
Unreserved Fund Balance Reappropriated	0970	151,071.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,600.00
State - On-Schedule Transportation Reimbursement	3210	85,800.00
District Tax Levy	1110	614,528.68
District Mills	999	5.92
Total Estimated Revenues to Fund Adopted Budget	0004	880,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,209,912.14

Budget Uses

Expenditure Budget	0002	1,209,912.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	996,302.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	996,302.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	213,610.00
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,209,912.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 131	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 132	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 133	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 134	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 135	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 136	2025	43,457.70	8,148.32	8,691.54	8,691.00
Bus 137	2025	44,742.06	8,389.14	8,948.41	8,948.00
Bus 138	2025	40,478.09	7,589.64	8,095.62	8,095.00
Bus 139	2025	40,808.09	7,651.52	8,161.62	8,161.00
Bus 140	2025	41,798.09	7,837.14	8,359.62	8,359.00
Bus 141	2025	41,798.09	7,837.14	8,359.62	8,359.00
Bus 142	2025	41,798.09	7,837.14	8,359.62	8,359.00
Bus 143	2025	41,798.09	7,837.14	8,359.62	8,359.00
Bus 144	2025	41,798.09	7,837.14	8,359.62	8,359.00
Saf T Liner	2025	245,947.00	46,115.09	49,189.40	49,189.00
Bus #125	2021	32,300.41	32,300.40	6,460.08	6,460.00
Bus #126	2021	31,309.98	31,310.00	6,262.00	6,262.00

Bus #127	2021	31,309.98	31,310.00	6,262.00	6,262.00
Bus #128	2021	31,309.98	31,310.00	6,262.00	6,262.00
Bus #129	2021	31,309.98	31,310.00	6,262.00	6,262.00
Bus #130	2021	31,309.98	31,310.00	6,262.00	6,262.00
Bus 1	2018	35,029.50	50,042.13	7,005.90	2,502.00
Bus 2	2018	35,029.50	50,042.13	7,005.90	2,502.00
Bus 3	2018	35,029.50	50,042.13	7,005.90	2,502.00
Bus 119	2017	23,330.78	34,996.17	N/A	NA
Bus 120	2017	23,330.78	34,996.17	N/A	NA
Bus 121	2017	23,330.78	34,996.17	N/A	NA
Bus 122	2017	23,330.78	34,996.17	N/A	NA
Bus 123	2017	23,330.78	34,996.17	N/A	NA
Bus 124	2017	23,330.78	34,996.17	N/A	NA
Radio 111	2014	99.00	148.50	N/A	NA
Radio-105	2013	127.05	190.58	N/A	NA
Radio-106	2013	127.05	190.58	N/A	NA
Radio-107	2013	127.05	190.58	N/A	NA
Radio-108	2013	127.05	190.58	N/A	NA
Radio-109	2013	127.05	190.58	N/A	NA
Radio-110	2013	127.05	190.58	N/A	NA
Van Hool C2045 Liner	2012	158,994.00	238,491.00	N/A	NA
Radio 104	2011	150.15	225.23	N/A	NA
Total					213,610.00

Budget Report
FY 2027
47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

13 Tuition Fund

Adopted Budget	0001	531,000.00

Budget Uses

Expenditure Budget	0002	531,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	531,000.00
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	531,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

14 Retirement Fund

Adopted Budget	0001	2,205,000.00

Budget Uses

Expenditure Budget	0002	2,205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	568,042.78
Operating Reserve	0961	441,000.00
Unreserved Fund Balance Reappropriated	0970	127,042.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,077,957.22
Total Estimated Revenues to Fund Adopted Budget	0004	2,205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

17 Adult Education Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,203.49
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	7,203.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,796.51
District Mills	999	1.09
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	617,654.79

Budget Uses

Expenditure Budget	0002	617,654.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,626.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,626.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,028.06
District Tax Levy	1110	320,000.00
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	617,654.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	221,040.16

Budget Uses

Expenditure Budget	0002	221,040.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,518.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,518.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	106,521.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	221,040.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

50 Debt Service Fund
47-1212

Taxable Value		103,756,097.00
Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	171,487.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,487.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	126,487.47

SIDs

Issue Type		Amount
High School		45,000.00
Total SID Requirements		45,000.00
Total Debt Service Requirements	0002	45,000.00

Budget Report
FY 2027

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76058212

61 Building Reserve Fund

Adopted Budget		0001	1,651,074.58

Budget Uses

Expenditure Budget		0002	1,651,074.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,459,504.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,459,504.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	139,541.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	52,028.95
District Mills		999	0.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.50
Total Estimated Revenues to Fund Adopted Budget		0004	1,651,074.58

Budget Report
FY 2027

50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	24	N/A	821,301

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacia Coverdell

(Signature) (Date)

Chairperson, School Trustees: Paul Rice

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

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Submit ID: 0889-72484956

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	224,241.61	22,469.73	10%	10.02%	3,494.09	200,747.52	20,000.00	24.35
10 Transportation	56,661.09	11,332.22	20%	20.00%	45,328.87	0.00	11,332.22	13.80
11 Bus Depreciation Reserve	29,201.34	0.00	N/A	0.00%	29,201.34	0.00	0.00	0.00
13 Tuition	10,306.06		N/A		0.00	0.00	10,306.06	12.55
14 Retirement	30,000.00	6,000.00	20%	20.00%	1,647.36	28,352.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,858.59	0.00	N/A	0.00%	15,686.44	172.15	0.00	0.00
29 Flexibility	18,644.34	0.00	N/A	0.00%	18,644.34	0.00	0.00	0.00
61 Building Reserve	89,763.26	0.00	N/A	0.00%	47,463.26	34,088.03	8,211.97	10.00
Total of All Funds	474,676.29	39,801.95			161,465.70	263,360.34	49,850.25	60.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

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Submit ID: 0889-72484956

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	99,718.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,532.00
D.	At Risk Student	(I-D)	302.60
E.	Indian Education For All	(I-E)	627.12
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	600.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,044.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,348.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	182,002.19
C.	Maximum Budget Limit	(II-C)	222,284.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	202,002.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	204,241.61
H.	Maximum Budget Limit	(II-H)	252,074.43
I.	Highest Budget Without a Vote	(II-I)	224,241.61
J.	Highest Budget	(II-J)	252,074.43
K.	Highest Voted Amount	(II-K)	27,832.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	224,241.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,424.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		45.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	45.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,494.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,494.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,963.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		224,241.61
1.	BASE Budget Limit	(V-A1)	204,241.61	
2.	Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		99,718.01
1.	Direct State Aid Paid By State	(V-B1)	99,718.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,532.00
D.	At Risk Student	(V-D)		302.60
E.	Indian Education For All	(V-E)		627.12
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		600.48
H.	Special Education Allowable Cost Payment	(V-H)		4,044.24
I.	Remaining Fund Balance Available	(V-I)		3,494.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,553.26
1.	Actual Non-Levy Revenue	(V-J1)	2,553.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		74,857.81
1.	Elementary County BASE Distribution	(V-L1)	74,857.81	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		204,241.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		24.35
	1. District Property Tax Levy Mills	(V-S1)	24.35	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		24.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

01 General Fund

Adopted Budget	0001	224,241.61

Budget Uses

Expenditure Budget	0002	224,241.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,494.09
Direct State Aid	3110	99,718.01
Quality Educator	3111	17,532.00
At Risk Student	3112	302.60
Indian Education For All	3113	627.12
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	4,044.24
Data For Achievement	3116	600.48
Elementary County BASE Distribution	2250	74,857.81
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,188.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	364.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
50 Teton
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	20,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	224,241.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

10 Transportation Fund

Adopted Budget	0001	56,661.09

Budget Uses

Expenditure Budget	0002	56,661.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	56,661.09
Fund Balance for Budget	TFS48	56,661.09
Operating Reserve	0961	11,332.22
Unreserved Fund Balance Reappropriated	0970	45,328.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	11,332.22
District Mills	999	13.80
Total Estimated Revenues to Fund Adopted Budget	0004	56,661.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	29,201.34

Budget Uses

Expenditure Budget	0002	29,201.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,201.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,201.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,201.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	16,140.00	N/A	NA
Total					0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

13 Tuition Fund

Adopted Budget	0001	10,306.06

Budget Uses

Expenditure Budget	0002	10,306.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,306.06
District Mills	999	12.55
Total Estimated Revenues to Fund Adopted Budget	0004	10,306.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,647.36
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	1,647.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,352.64
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

28 Technology Fund

Adopted Budget	0001	15,858.59

Budget Uses

Expenditure Budget	0002	15,858.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,686.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,686.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	172.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,858.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,644.34

Budget Uses

Expenditure Budget	0002	18,644.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,644.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,644.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,644.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0889 Bynum Elem

Submit ID: 0889-72484956

61 Building Reserve Fund

Adopted Budget		0001	89,763.26

Budget Uses

Expenditure Budget		0002	89,763.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,463.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,463.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	271.03
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,817.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,211.97
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	89,763.26

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 206	N/A	8,606,219

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Roberts

(Signature) (Date)

Chairperson, School Trustees: Donny Morton

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0969-23326727

0969 Canyon Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,893,703.06	45,975.41	10%	2.43%	0.00	1,608,577.85	285,125.21	33.13
10 Transportation	299,303.44	31,680.51	20%	10.58%	0.00	46,490.84	252,812.60	29.38
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	100,500.00		N/A		46,800.53	0.00	53,699.47	6.24
14 Retirement	332,413.79	66,482.76	20%	20.00%	13,897.31	318,516.48		
17 Adult Education	1,114.30	0.00	35%	0.00%	1,114.30	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,314.68	0.00	N/A	0.00%	8,016.20	1,298.48	0.00	0.00
29 Flexibility	6,265.33	0.00	N/A	0.00%	6,265.33	0.00	0.00	0.00
61 Building Reserve	197,089.57	0.00	N/A	0.00%	131,789.57	52,240.00	13,060.00	1.52
Total of All Funds	2,839,704.17	144,138.68			207,883.24	2,027,123.65	604,697.28	70.27

50 Debt Service Tax Jurisdiction								
DIST 4	0.00	0.00	20-9-438	0.00%	10,697.58	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0969-23326727

0969 Canyon Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	169 *
M1	CANYON CREEK 7-8	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	729,615.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,632.00
D.	At Risk Student	(I-D)	6,603.72
E.	Indian Education For All	(I-E)	5,382.78
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	5,154.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,533.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,177.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	220
B.	BASE Budget Limit	(II-B)	1,581,087.17
C.	Maximum Budget Limit	(II-C)	1,968,240.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,152.21
E.	Adopted Budget	(II-E)	1,866,239.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,540,550.48
H.	Maximum Budget Limit	(II-H)	1,910,682.29
I.	Highest Budget Without a Vote	(II-I)	1,893,730.06
J.	Highest Budget	(II-J)	1,910,682.29
K.	Highest Voted Amount	(II-K)	16,952.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,893,703.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,975.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,975.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,893,703.06
	1. BASE Budget Limit	(V-A1)	1,540,550.48	
	2. Over-BASE Budget	(V-A2)	353,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		729,615.66
	1. Direct State Aid Paid By State	(V-B1)	729,615.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,632.00
D.	At Risk Student	(V-D)		6,603.72
E.	Indian Education For All	(V-E)		5,382.78
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		5,154.12
H.	Special Education Allowable Cost Payment	(V-H)		33,533.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,011.22
	1. Actual Non-Levy Revenue	(V-J1)	8,011.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		586,057.49
	1. Elementary County BASE Distribution	(V-L1)	586,057.49	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,540,550.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		68,027.37
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	68,027.37	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,125.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		33.13
	1. District Property Tax Levy Mills	(V-S1)	33.13	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		33.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

01 General Fund

Adopted Budget	0001	1,893,703.06

Budget Uses

Expenditure Budget	0002	1,893,703.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	729,615.66
Quality Educator	3111	163,632.00
At Risk Student	3112	6,603.72
Indian Education For All	3113	5,382.78
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	33,533.49
Data For Achievement	3116	5,154.12
Elementary County BASE Distribution	2250	586,057.49
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,011.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

56 Yellowstone

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	68,027.37
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	285,125.21		
District Tax Levy			1110	285,125.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,893,703.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	299,303.44

Budget Uses

Expenditure Budget	0002	299,303.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,264.40
Contingency	0006	4,226.44
Over-Schedule	0011	252,812.60
Fund Balance for Budget	TFS48	31,680.51
Operating Reserve	0961	31,680.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,622.71
State - On-Schedule Transportation Reimbursement	3210	34,868.13
District Tax Levy	1110	252,812.60
District Mills	999	29.38
Total Estimated Revenues to Fund Adopted Budget	0004	299,303.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

13 Tuition Fund

Adopted Budget	0001	100,500.00

Budget Uses

Expenditure Budget	0002	100,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,800.53
Unreserved Fund Balance Reappropriated	0970	46,800.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,699.47
District Mills	999	6.24
Total Estimated Revenues to Fund Adopted Budget	0004	100,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

14 Retirement Fund

Adopted Budget	0001	332,413.79

Budget Uses

Expenditure Budget	0002	332,413.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,380.07
Operating Reserve	0961	66,482.76
Unreserved Fund Balance Reappropriated	0970	13,897.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	318,516.48
Total Estimated Revenues to Fund Adopted Budget	0004	332,413.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,114.30

Budget Uses

Expenditure Budget	0002	1,114.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,114.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,114.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,114.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,314.68

Budget Uses

Expenditure Budget	0002	9,314.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,016.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,016.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,298.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,314.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,265.33

Budget Uses

Expenditure Budget	0002	6,265.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,265.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,265.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,265.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

50 Debt Service Fund

DIST 4

Taxable Value		8,606,219.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,697.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,697.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	10,697.58

Budget Report
FY 2027

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-23326727

61 Building Reserve Fund

Adopted Budget		0001	197,089.57

Budget Uses

Expenditure Budget		0002	197,089.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	131,789.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	131,789.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,240.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,060.00
District Mills		999	1.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.52
Total Estimated Revenues to Fund Adopted Budget		0004	197,089.57

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	43	N/A	3,154,743

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	37	N/A	2,106,869
Non-located - 28 Madison	6	N/A	1,047,874

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Kyle Glaus

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	425,886.46	42,027.32	10%	9.87%	0.00	361,028.98	64,857.48	20.56
10 Transportation	80,000.00	16,000.00	20%	20.00%	28,607.19	21,539.63	29,853.18	9.46
11 Bus Depreciation Reserve	242,910.73	0.00	N/A	0.00%	217,707.13	0.00	25,203.60	7.99
13 Tuition	16,500.00		N/A		7,428.91	0.00	9,071.09	2.88
14 Retirement	65,000.00	13,000.00	20%	20.00%	12,529.30	52,470.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	285.00	0.00	N/A	0.00%	0.00	285.00	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	165,136.54	0.00	N/A	0.00%	120,881.54	35,404.00	8,851.00	2.81
Total of All Funds	999,781.12	71,027.32			391,216.46	470,728.31	137,836.35	43.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	156,488.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,609.28
D.	At Risk Student	(I-D)	2,369.27
E.	Indian Education For All	(I-E)	1,123.59
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,075.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,245.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,415.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	302,745.32
C.	Maximum Budget Limit	(II-C)	379,423.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,000.00
E.	Adopted Budget	(II-E)	370,745.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	338,125.55
H.	Maximum Budget Limit	(II-H)	425,886.46
I.	Highest Budget Without a Vote	(II-I)	425,886.46
J.	Highest Budget	(II-J)	425,886.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	19,761.61
M.	Adopted Budget	(II-M)	425,886.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,027.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,027.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		425,886.46
1.	BASE Budget Limit	(V-A1)	338,125.55	
2.	Over-BASE Budget	(V-A2)	87,760.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		156,488.62
1.	Direct State Aid Paid By State	(V-B1)	156,488.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,609.28
D.	At Risk Student	(V-D)		2,369.27
E.	Indian Education For All	(V-E)		1,123.59
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,075.86
H.	Special Education Allowable Cost Payment	(V-H)		7,245.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,728.29
1.	Actual Non-Levy Revenue	(V-J1)	2,728.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		124,716.71
1.	Elementary County BASE Distribution	(V-L1)	124,716.71	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		338,125.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,903.43
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	22,903.43	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		64,857.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		87,760.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.56
	1. District Property Tax Levy Mills	(V-S1)	20.56	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

01 General Fund

Adopted Budget	0001	425,886.46

Budget Uses

Expenditure Budget	0002	425,886.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	156,488.62
Quality Educator	3111	41,609.28
At Risk Student	3112	2,369.27
Indian Education For All	3113	1,123.59
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	7,245.93
Data For Achievement	3116	1,075.86
Elementary County BASE Distribution	2250	124,716.71
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,726.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-30978781

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	22,903.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	64,857.48		
District Tax Levy			1110	64,857.48
Total Estimated Revenues to Fund Adopted Budget			0004	425,886.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,581.48
Contingency	0006	1,958.15
Over-Schedule	0011	58,460.37
Fund Balance for Budget	TFS48	44,607.19
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	28,607.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,384.90
State - On-Schedule Transportation Reimbursement	3210	16,154.73
District Tax Levy	1110	29,853.18
District Mills	999	9.46
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	242,910.73

Budget Uses

Expenditure Budget	0002	242,910.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	217,707.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	217,707.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,203.60
District Mills	999	7.99
Total Estimated Revenues to Fund Adopted Budget	0004	242,910.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Toyota Sienna	2026	25,150.00	0.00	5,030.00	5,030.00
2024 International 47 Pass Bus	2023	100,868.00	60,520.80	20,173.60	20,173.60
2019 INTEGRATED CE	2018	85,181.91	127,772.87	N/A	NA
2014 IC CE	2014	88,521.29	132,781.94	N/A	NA
Total					25,203.60

Budget Report
FY 2027
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-30978781

13 Tuition Fund

Adopted Budget	0001	16,500.00

Budget Uses

Expenditure Budget	0002	16,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,428.91
Unreserved Fund Balance Reappropriated	0970	7,428.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,071.09
District Mills	999	2.88
Total Estimated Revenues to Fund Adopted Budget	0004	16,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,529.30
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	12,529.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,470.70
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	285.00

Budget Uses

Expenditure Budget	0002	285.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	285.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	285.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-30978781

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-30978781

61 Building Reserve Fund

Adopted Budget		0001	165,136.54

Budget Uses

Expenditure Budget		0002	165,136.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	120,881.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	120,881.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,404.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,851.00
District Mills		999	2.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.81
Total Estimated Revenues to Fund Adopted Budget		0004	165,136.54

Budget Report
FY 2027

06 Carter

0097 Carter County H S

Submit ID: 0097-14242724

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	38	91,619,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Lisa Borchgrevink

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
06 Carter
0097 Carter County H S

Submit ID: 0097-14242724

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	836,037.59	83,603.76	10%	10.00%	49,031.89	590,671.16	196,334.54	2.14
10 Transportation	160,000.00	32,000.00	20%	20.00%	48,323.18	50,855.23	60,821.59	0.66
11 Bus Depreciation Reserve	569,892.57	0.00	N/A	0.00%	521,328.27	0.00	48,564.30	0.53
13 Tuition	22,000.00		N/A		815.83	0.00	21,184.17	0.23
14 Retirement	145,000.00	29,000.00	20%	20.00%	51,493.16	93,506.84		
17 Adult Education	36,000.00	0.00	35%	0.00%	4,051.20	0.00	31,948.80	0.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,847.52	0.00	N/A	0.00%	43,315.73	531.79	36,000.00	0.39
29 Flexibility	51,524.82	0.00	N/A	0.00%	43,081.16	8,443.66	0.00	0.00
61 Building Reserve	371,016.60	0.00	N/A	0.00%	293,301.60	6,820.93	70,894.07	0.77
Total of All Funds	2,271,319.10	144,603.76			1,054,742.02	750,829.61	465,747.47	5.07

50 Debt Service Tax Jurisdiction								
0097	633,927.94	28,225.99	20-9-438	4.45%	0.00	0.00	633,927.94	6.92

Budget Report
FY 2027

06 Carter

Submit ID: 0097-14242724

0097 Carter County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CARTER CO HS 9-12 38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	313,135.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,258.24
D.	At Risk Student	(I-D)	2,231.29
E.	Indian Education For All	(I-E)	992.94
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	950.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,234.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,078.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	634,539.37
C.	Maximum Budget Limit	(II-C)	780,510.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,557.82
E.	Adopted Budget	(II-E)	831,097.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	630,927.36
H.	Maximum Budget Limit	(II-H)	773,942.47
I.	Highest Budget Without a Vote	(II-I)	836,037.59
J.	Highest Budget	(II-J)	836,037.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	8,243.50
M.	Adopted Budget	(II-M)	836,037.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			83,603.76
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			49,031.89
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	49,031.89		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			132,635.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			836,037.59
	1. BASE Budget Limit	(V-A1)	630,927.36		
	2. Over-BASE Budget	(V-A2)	205,110.23		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			313,135.79
	1. Direct State Aid Paid By State	(V-B1)	313,135.79		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			56,258.24
D.	At Risk Student	(V-D)			2,231.29
E.	Indian Education For All	(V-E)			992.94
F.	American Indian Achievement Gap	(V-F)			512.00
G.	Data For Achievement	(V-G)			950.76
H.	Special Education Allowable Cost Payment	(V-H)			6,234.87
I.	Remaining Fund Balance Available	(V-I)			49,031.89
J.	Non-Levy Revenue and Funding Sources	(V-J)			4,226.56
	1. Actual Non-Levy Revenue	(V-J1)	4,226.56		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			197,353.02
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	197,353.02		
M.	**Subtotal of BASE Budget Revenue	(V-M)			630,927.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			8,775.69
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	8,775.69	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,334.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		205,110.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		2.14
	1. District Property Tax Levy Mills	(V-S1)	2.14	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		2.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
06 Carter
0097 Carter County H S

Submit ID: 0097-14242724

01 General Fund

Adopted Budget	0001	836,037.59

Budget Uses

Expenditure Budget	0002	836,037.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,031.89
Direct State Aid	3110	313,135.79
Quality Educator	3111	56,258.24
At Risk Student	3112	2,231.29
Indian Education For All	3113	992.94
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	6,234.87
Data For Achievement	3116	950.76
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	197,353.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,118.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	108.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,775.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	196,334.54		
District Tax Levy			1110	196,334.54
Total Estimated Revenues to Fund Adopted Budget			0004	836,037.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,232.03
Contingency	0006	4,623.20
Over-Schedule	0011	109,144.77
Fund Balance for Budget	TFS48	80,323.18
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	48,323.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,713.80
State - On-Schedule Transportation Reimbursement	3210	38,141.43
District Tax Levy	1110	60,821.59
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	569,892.57

Budget Uses

Expenditure Budget	0002	569,892.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	521,328.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	521,328.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,564.30
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	569,892.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	11,425.60	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	27,193.20	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	18,626.40	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	26,365.80	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	202,040.00	282,856.00	40,408.00	20,204.00
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	43,406.25	N/A	NA
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	71,463.00	N/A	NA
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					48,564.30

Budget Report
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13 Tuition Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	815.83
Unreserved Fund Balance Reappropriated	0970	815.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,184.17
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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06 Carter
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14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,493.16
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	51,493.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,506.84
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,051.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,051.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,948.80
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,847.52

Budget Uses

Expenditure Budget	0002	79,847.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,315.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,315.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	531.79
District Tax Levy	1110	36,000.00
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	79,847.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
06 Carter
0097 Carter County H S

Submit ID: 0097-14242724

29 Flexibility Fund

Adopted Budget	0001	51,524.82

Budget Uses

Expenditure Budget	0002	51,524.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,081.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,081.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,443.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,524.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
06 Carter
0097 Carter County H S

Submit ID: 0097-14242724

50 Debt Service Fund
0097

Taxable Value		91,619,499.00
Adopted Budget	0001	633,927.94

Budget Uses

Expenditure Budget	0002	633,927.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,225.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	28,225.99
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	633,927.94
Jurisdiction Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	633,927.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/26/2025	06/30/2030	2,900,000.00	1,790,528.71	556,606.28	77,321.66	0.00

Total Bond Requirements		633,927.94
Total Debt Service Requirements	0002	633,927.94

Budget Report
FY 2027

06 Carter

0097 Carter County H S

Submit ID: 0097-14242724

61 Building Reserve Fund

Adopted Budget		0001	371,016.60

Budget Uses

Expenditure Budget		0002	371,016.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	293,301.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	293,301.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,820.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
District Tax Levy		1110	70,894.07
District Mills		999	0.77
Building Reserve Voted Mills		0134	0.36
Building Reserve Permissive Mills		0135	0.41
Total Estimated Revenues to Fund Adopted Budget		0004	371,016.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	66,000.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	1,533,515

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
08 Chouteau
0159 Carter Elem

Submit ID: 0159-23384183

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	53,705.70	0.00	N/A	0.00%	31,605.70	100.00	22,000.00	14.35
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	53,705.70	0.00			31,605.70	100.00	22,000.00	14.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
	1. BASE Budget Limit	(V-A1)	0.00	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
	1. Direct State Aid Paid By State	(V-B1)	0.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
08 Chouteau
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

19 Non-Operating Fund

Adopted Budget	0001	53,705.70

Budget Uses

Expenditure Budget	0002	53,705.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	53,705.70
Fund Balance for Budget	TFS48	31,605.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,605.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	22,000.00
District Mills	999	14.35
Total Estimated Revenues to Fund Adopted Budget	0004	53,705.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0159 Carter Elem

Submit ID: 0159-23384183

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

07 Cascade

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	239	N/A	12,007,544

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
07 Cascade
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,047,308.50	131,004.98	10%	6.40%	0.00	1,850,307.67	197,000.83	16.41
10 Transportation	380,000.00	61,950.86	20%	16.30%	0.00	102,516.15	277,483.85	23.11
11 Bus Depreciation Reserve	375,689.08	0.00	N/A	0.00%	266,707.28	0.00	108,981.80	9.08
13 Tuition	193,740.00		N/A		0.00	0.00	193,740.00	16.13
14 Retirement	355,567.00	71,113.40	20%	20.00%	17,552.95	338,014.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82,455.98	0.00	N/A	0.00%	5,970.07	1,485.91	75,000.00	6.25
29 Flexibility	8,769.14	0.00	N/A	0.00%	8,769.14	0.00	0.00	0.00
61 Building Reserve	200,842.22	0.00	N/A	0.00%	134,737.22	47,994.00	18,111.00	1.51
Total of All Funds	3,644,371.92	264,069.24			433,736.66	2,340,317.78	870,317.48	72.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	181
M1	CASCADE 7-8	58

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	845,516.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,788.16
D.	At Risk Student	(I-D)	6,191.42
E.	Indian Education For All	(I-E)	6,245.07
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	5,979.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,478.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,424.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,613,490.29
C.	Maximum Budget Limit	(II-C)	2,001,822.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	197,000.83
E.	Adopted Budget	(II-E)	1,810,491.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,762,921.77
H.	Maximum Budget Limit	(II-H)	2,191,071.98
I.	Highest Budget Without a Vote	(II-I)	2,047,308.50
J.	Highest Budget	(II-J)	2,191,071.98
K.	Highest Voted Amount	(II-K)	143,763.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,047,308.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		131,004.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,004.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,047,308.50
1.	BASE Budget Limit	(V-A1)	1,762,921.77	
2.	Over-BASE Budget	(V-A2)	284,386.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		845,516.82
1.	Direct State Aid Paid By State	(V-B1)	845,516.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,788.16
D.	At Risk Student	(V-D)		6,191.42
E.	Indian Education For All	(V-E)		6,245.07
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		5,979.78
H.	Special Education Allowable Cost Payment	(V-H)		51,478.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,243.10
1.	Actual Non-Levy Revenue	(V-J1)	5,243.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		688,430.64
1.	Elementary County BASE Distribution	(V-L1)	688,430.64	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,762,921.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		87,385.90
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	87,385.90	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		197,000.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		284,386.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.41
	1. District Property Tax Levy Mills	(V-S1)	16.41	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade
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01 General Fund

Adopted Budget	0001	2,047,308.50

Budget Uses

Expenditure Budget	0002	2,047,308.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	845,516.82
Quality Educator	3111	151,788.16
At Risk Student	3112	6,191.42
Indian Education For All	3113	6,245.07
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	51,478.78
Data For Achievement	3116	5,979.78
Elementary County BASE Distribution	2250	688,430.64
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,243.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	87,385.90
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	197,000.83		
District Tax Levy			1110	197,000.83
Total Estimated Revenues to Fund Adopted Budget			0004	2,047,308.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,196.50
Contingency	0006	9,319.65
Over-Schedule	0011	277,483.85
Fund Balance for Budget	TFS48	61,950.86
Operating Reserve	0961	61,950.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,629.03
State - On-Schedule Transportation Reimbursement	3210	76,887.12
District Tax Levy	1110	277,483.85
District Mills	999	23.11
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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07 Cascade

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	375,689.08

Budget Uses

Expenditure Budget	0002	375,689.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	266,707.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	266,707.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,981.80
District Mills	999	9.08
Total Estimated Revenues to Fund Adopted Budget	0004	375,689.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Thomas CG33803	2027	64,404.50	0.00	12,880.90	9,660.68
2026 Thomas	2026	94,766.00	14,214.90	18,953.20	16,110.22
2024 IC CE Cummins	2025	78,450.00	13,336.50	15,690.00	12,552.00
2023 GMC Savana Mini Bus 2-14560	2024	54,500.00	14,715.00	10,900.00	9,265.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	14,045.18	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	13,722.12	7,623.40	6,479.89
2021 Ultra Coachliner 2-89451B	2022	121,784.76	58,456.68	24,356.95	23,139.10
2020 Chevy MicroBird 2-64611B	2020	39,000.00	27,300.00	7,800.00	6,240.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	44,712.00	9,936.00	5,961.60
2015 Chevy Express 299584A	2018	20,538.88	27,522.10	4,107.78	3,286.22
2018 Bluebird Vision 2-21789B	2017	66,175.00	73,454.25	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	42,562.50	N/A	NA
2013 Bluebird Vision 2-4076	2013	47,600.00	71,400.00	N/A	NA
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					108,981.80

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13 Tuition Fund

Adopted Budget	0001	193,740.00

Budget Uses

Expenditure Budget	0002	193,740.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	193,740.00
District Mills	999	16.13
Total Estimated Revenues to Fund Adopted Budget	0004	193,740.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	355,567.00

Budget Uses

Expenditure Budget	0002	355,567.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,666.35
Operating Reserve	0961	71,113.40
Unreserved Fund Balance Reappropriated	0970	17,552.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	338,014.05
Total Estimated Revenues to Fund Adopted Budget	0004	355,567.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	82,455.98

Budget Uses

Expenditure Budget	0002	82,455.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,970.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,970.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,485.91
District Tax Levy	1110	75,000.00
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	82,455.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	8,769.14

Budget Uses

Expenditure Budget	0002	8,769.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,769.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,769.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,769.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	200,842.22

Budget Uses

Expenditure Budget		0002	200,842.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	134,737.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	134,737.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,994.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,111.00
District Mills		999	1.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.51
Total Estimated Revenues to Fund Adopted Budget		0004	200,842.22

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	110	13,912,670

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,349,112.31	84,136.13	10%	6.24%	0.00	1,220,197.22	128,915.09	9.27
10 Transportation	380,000.00	62,247.93	20%	16.38%	0.00	102,516.15	277,483.85	19.94
11 Bus Depreciation Reserve	438,688.51	0.00	N/A	0.00%	302,788.26	0.00	135,900.25	9.77
13 Tuition	122,000.00		N/A		0.00	0.00	122,000.00	8.77
14 Retirement	242,430.00	48,486.00	20%	20.00%	35,377.48	207,052.52		
17 Adult Education	41,713.04	0.00	35%	0.00%	41,713.04	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,670.23	0.00	N/A	0.00%	19,688.35	981.88	75,000.00	5.39
29 Flexibility	24,473.91	0.00	N/A	0.00%	13,482.40	10,991.51	0.00	0.00
61 Building Reserve	159,945.24	0.00	N/A	0.00%	107,115.43	40,645.81	12,184.00	0.88
Total of All Funds	2,854,033.24	194,870.06			520,164.96	1,582,385.09	751,483.19	54.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 110 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	587,673.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,608.32
D.	At Risk Student	(I-D)	2,545.50
E.	Indian Education For All	(I-E)	2,874.30
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,752.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,356.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,785.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	1,144,746.91
C.	Maximum Budget Limit	(II-C)	1,418,759.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,273,662.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,164,926.07
H.	Maximum Budget Limit	(II-H)	1,443,146.71
I.	Highest Budget Without a Vote	(II-I)	1,349,112.31
J.	Highest Budget	(II-J)	1,443,146.71
K.	Highest Voted Amount	(II-K)	94,034.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,349,112.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		84,136.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,136.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,349,112.31
1.	BASE Budget Limit	(V-A1)	1,164,926.07	
2.	Over-BASE Budget	(V-A2)	184,186.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		587,673.36
1.	Direct State Aid Paid By State	(V-B1)	587,673.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,608.32
D.	At Risk Student	(V-D)		2,545.50
E.	Indian Education For All	(V-E)		2,874.30
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		2,752.20
H.	Special Education Allowable Cost Payment	(V-H)		17,356.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,849.31
1.	Actual Non-Levy Revenue	(V-J1)	2,849.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		470,498.55
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	470,498.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,164,926.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		55,271.15
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	55,271.15	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		184,186.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.27
	1. District Property Tax Levy Mills	(V-S1)	9.27	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,349,112.31

Budget Uses

Expenditure Budget	0002	1,349,112.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	587,673.36
Quality Educator	3111	77,608.32
At Risk Student	3112	2,545.50
Indian Education For All	3113	2,874.30
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	17,356.53
Data For Achievement	3116	2,752.20
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	470,498.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,849.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	55,271.15
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	128,915.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,349,112.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,196.50
Contingency	0006	9,319.65
Over-Schedule	0011	277,483.85
Fund Balance for Budget	TFS48	62,247.93
Operating Reserve	0961	62,247.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,629.03
State - On-Schedule Transportation Reimbursement	3210	76,887.12
District Tax Levy	1110	277,483.85
District Mills	999	19.94
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	438,688.51

Budget Uses

Expenditure Budget	0002	438,688.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	302,788.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	302,788.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	135,900.25
District Mills	999	9.77
Total Estimated Revenues to Fund Adopted Budget	0004	438,688.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Thomas CG33803	2027	64,404.50	0.00	12,880.90	9,660.68
2024 Ford Endera F450	2026	121,900.00	0.00	24,380.00	18,285.00
2026 Thomas	2026	94,766.00	14,214.90	18,953.20	16,110.22
2024 IC CE Cummins	2025	78,450.00	13,336.50	15,690.00	13,336.50
2023 GMC Savana Mini Bus	2024	54,500.00	14,715.00	10,900.00	9,265.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	14,045.18	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	13,722.12	7,623.40	6,479.89
2021 Ultra Coachliner 2-89451B	2022	165,215.24	79,303.32	33,043.05	31,390.90
2020 Chevy MicroBird 2-64611B	2020	39,000.00	27,300.00	7,800.00	6,240.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	44,487.00	9,936.00	6,425.90
2018 Bluebird 2-21789B	2018	66,175.00	74,777.75	13,235.00	8,602.75
2018 Chevy Express 299584A	2018	20,538.88	27,727.50	4,107.78	3,080.82
2015 Bluebird 2-97038A	2015	28,375.00	42,562.50	N/A	NA
2013 Bluebird Vision 2-4076	2013	47,600.00	71,400.00	N/A	NA
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					135,900.25

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13 Tuition Fund

Adopted Budget	0001	122,000.00

Budget Uses

Expenditure Budget	0002	122,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	122,000.00
District Mills	999	8.77
Total Estimated Revenues to Fund Adopted Budget	0004	122,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	242,430.00

Budget Uses

Expenditure Budget	0002	242,430.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,863.48
Operating Reserve	0961	48,486.00
Unreserved Fund Balance Reappropriated	0970	35,377.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	207,052.52
Total Estimated Revenues to Fund Adopted Budget	0004	242,430.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	41,713.04

Budget Uses

Expenditure Budget	0002	41,713.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,713.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,713.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,713.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95,670.23

Budget Uses

Expenditure Budget	0002	95,670.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,688.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,688.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	981.88
District Tax Levy	1110	75,000.00
District Mills	999	5.39
Total Estimated Revenues to Fund Adopted Budget	0004	95,670.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	24,473.91

Budget Uses

Expenditure Budget	0002	24,473.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,482.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,482.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,991.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,473.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	159,945.24
Budget Uses			
Expenditure Budget		0002	159,945.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,115.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,115.43
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,645.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	12,184.00
District Mills		999	0.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.88
Total Estimated Revenues to Fund Adopted Budget		0004	159,945.24

Budget Report
FY 2027

15 Flathead

Submit ID: 0317-20748905

0317 Cayuse Prairie Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	337	N/A	13,678,454

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees: Tyler Hash

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,626,133.79	259,401.04	10%	9.88%	0.00	2,467,533.79	158,600.00	11.59
10 Transportation	368,196.25	73,267.05	20%	19.90%	0.00	111,123.75	257,072.50	18.79
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	221,314.84		N/A		10,256.43	700.00	210,358.41	15.38
14 Retirement	456,335.65	91,267.13	20%	20.00%	138,896.38	317,439.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,392.00	0.00	N/A	0.00%	12,372.83	2,019.17	9,000.00	0.66
29 Flexibility	12,742.31	0.00	N/A	0.00%	8,423.55	4,318.76	0.00	0.00
61 Building Reserve	200,286.48	0.00	N/A	0.00%	123,486.48	52,001.78	24,798.22	1.81
Total of All Funds	3,908,401.32	423,935.22			293,435.67	2,955,136.52	659,829.13	48.23

50 Debt Service Tax Jurisdiction								
School District #10	0.00	0.00	20-9-438	0.00%	192,631.64	0.00	0.00	0.00

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FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	257
M1	CAYUSE PRAIRIE 7-8	80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,155,249.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	200,955.68
D.	At Risk Student	(I-D)	7,177.98
E.	Indian Education For All	(I-E)	8,805.81
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	8,431.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	65,724.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,929.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	320
B.	BASE Budget Limit	(II-B)	2,218,598.96
C.	Maximum Budget Limit	(II-C)	2,785,074.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	2,377,198.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,395,590.97
H.	Maximum Budget Limit	(II-H)	3,024,783.54
I.	Highest Budget Without a Vote	(II-I)	2,626,133.79
J.	Highest Budget	(II-J)	3,024,783.54
K.	Highest Voted Amount	(II-K)	398,649.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,626,133.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		259,401.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		259,401.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,626,133.79
1.	BASE Budget Limit	(V-A1)	2,395,590.97	
2.	Over-BASE Budget	(V-A2)	230,542.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,155,249.95
1.	Direct State Aid Paid By State	(V-B1)	1,155,249.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		200,955.68
D.	At Risk Student	(V-D)		7,177.98
E.	Indian Education For All	(V-E)		8,805.81
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		8,431.74
H.	Special Education Allowable Cost Payment	(V-H)		65,724.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,400.73
1.	Actual Non-Levy Revenue	(V-J1)	11,400.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		934,772.36
1.	Elementary County BASE Distribution	(V-L1)	934,772.36	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,395,590.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		71,942.82
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	71,942.82	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		230,542.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.59
1.	District Property Tax Levy Mills	(V-S1)	11.59	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

15 Flathead

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0317 Cayuse Prairie Elem

01 General Fund

Adopted Budget	0001	2,626,133.79

Budget Uses

Expenditure Budget	0002	2,626,133.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,155,249.95
Quality Educator	3111	200,955.68
At Risk Student	3112	7,177.98
Indian Education For All	3113	8,805.81
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	65,724.72
Data For Achievement	3116	8,431.74
Elementary County BASE Distribution	2250	934,772.36
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,400.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	71,942.82
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	158,600.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,626,133.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-20748905

10 Transportation Fund

Adopted Budget	0001	368,196.25

Budget Uses

Expenditure Budget	0002	368,196.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,112.50
Contingency	0006	10,011.25
Over-Schedule	0011	258,072.50
Fund Balance for Budget	TFS48	73,267.05
Operating Reserve	0961	73,267.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,530.93
State - On-Schedule Transportation Reimbursement	3210	82,592.82
District Tax Levy	1110	257,072.50
District Mills	999	18.79
Total Estimated Revenues to Fund Adopted Budget	0004	368,196.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-20748905

13 Tuition Fund

Adopted Budget	0001	221,314.84

Budget Uses

Expenditure Budget	0002	221,314.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,256.43
Unreserved Fund Balance Reappropriated	0970	10,256.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	210,358.41
District Mills	999	15.38
Total Estimated Revenues to Fund Adopted Budget	0004	221,314.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0317 Cayuse Prairie Elem

14 Retirement Fund

Adopted Budget	0001	456,335.65

Budget Uses

Expenditure Budget	0002	456,335.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	230,163.51
Operating Reserve	0961	91,267.13
Unreserved Fund Balance Reappropriated	0970	138,896.38

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	316,439.27
Total Estimated Revenues to Fund Adopted Budget	0004	456,335.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead
0317 Cayuse Prairie Elem

Submit ID: 0317-20748905

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0317 Cayuse Prairie Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0317 Cayuse Prairie Elem

28 Technology Fund

Adopted Budget	0001	23,392.00

Budget Uses

Expenditure Budget	0002	23,142.00
Add To Fund Balance	0003	250.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,372.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,372.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,019.17
District Tax Levy	1110	9,000.00
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	23,392.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0317 Cayuse Prairie Elem

Submit ID: 0317-20748905

29 Flexibility Fund

Adopted Budget	0001	12,742.31

Budget Uses

Expenditure Budget	0002	12,742.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,423.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,423.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,218.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,742.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0317 Cayuse Prairie Elem

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50 Debt Service Fund
School District #10

Taxable Value		13,678,454.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,631.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,631.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	192,631.64

Budget Report
FY 2027
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Submit ID: 0317-20748905

0317 Cayuse Prairie Elem

61 Building Reserve Fund

Adopted Budget		0001	200,286.48

Budget Uses

Expenditure Budget		0002	200,286.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123,486.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123,486.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,001.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	24,798.22
District Mills		999	1.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.81
Total Estimated Revenues to Fund Adopted Budget		0004	200,286.48

Budget Report
FY 2027

07 Cascade

0104 Centerville Elem

Submit ID: 0104-81602811

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 252	N/A	3,902,020

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,166,043.79	136,669.01	10%	6.31%	0.00	1,923,891.21	242,152.58	62.06
10 Transportation	200,000.00	40,000.00	20%	20.00%	46,560.08	80,206.08	73,233.84	18.77
11 Bus Depreciation Reserve	240,096.88	0.00	N/A	0.00%	203,346.88	0.00	36,750.00	9.42
13 Tuition	41,500.00		N/A		0.00	0.00	41,500.00	10.64
14 Retirement	300,000.00	60,000.00	20%	20.00%	24,530.88	275,469.12		
17 Adult Education	7,834.13	0.00	35%	0.00%	7,834.13	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,973.09	0.00	N/A	0.00%	10,432.77	1,540.32	0.00	0.00
29 Flexibility	24,867.41	0.00	N/A	0.00%	24,867.41	0.00	0.00	0.00
61 Building Reserve	228,826.97	0.00	N/A	0.00%	159,846.97	54,980.00	14,000.00	3.59
Total of All Funds	3,221,142.27	236,669.01			477,419.12	2,336,086.73	407,636.42	104.48

50 Debt Service Tax Jurisdiction								
07-010405	203,250.00	5,000.00	20-9-438	2.46%	65,406.13	0.00	137,843.87	35.33

Budget Report
FY 2027

07 Cascade

0104 Centerville Elem

Submit ID: 0104-81602811

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	206	*
M1	CENTERVILLE 7-8	46	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	874,042.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	174,774.56
D.	At Risk Student	(I-D)	6,704.84
E.	Indian Education For All	(I-E)	6,584.76
F.	American Indian Achievement Gap	(I-F)	4,352.00
G.	Data For Achievement	(I-G)	6,305.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,131.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,705.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	252
B.	BASE Budget Limit	(II-B)	1,777,416.18
C.	Maximum Budget Limit	(II-C)	2,195,415.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	228,900.91
E.	Adopted Budget	(II-E)	2,019,568.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,827,468.19
H.	Maximum Budget Limit	(II-H)	2,263,300.66
I.	Highest Budget Without a Vote	(II-I)	2,166,043.79
J.	Highest Budget	(II-J)	2,263,300.66
K.	Highest Voted Amount	(II-K)	97,256.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,166,043.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,669.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,669.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,166,043.79
1.	BASE Budget Limit	(V-A1)	1,827,468.19	
2.	Over-BASE Budget	(V-A2)	338,575.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		874,042.12
1.	Direct State Aid Paid By State	(V-B1)	874,042.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		174,774.56
D.	At Risk Student	(V-D)		6,704.84
E.	Indian Education For All	(V-E)		6,584.76
F.	American Indian Achievement Gap	(V-F)		4,352.00
G.	Data For Achievement	(V-G)		6,305.04
H.	Special Education Allowable Cost Payment	(V-H)		42,131.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,879.65
1.	Actual Non-Levy Revenue	(V-J1)	6,879.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		705,694.08
1.	Elementary County BASE Distribution	(V-L1)	705,694.08	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,827,468.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		96,423.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	96,423.02	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,152.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		338,575.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		62.06
	1. District Property Tax Levy Mills	(V-S1)	62.06	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		62.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

01 General Fund

Adopted Budget	0001	2,166,043.79

Budget Uses

Expenditure Budget	0002	2,166,043.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	874,042.12
Quality Educator	3111	174,774.56
At Risk Student	3112	6,704.84
Indian Education For All	3113	6,584.76
American Indian Achievement Gap	3114	4,352.00
State Special Education Allowable Cost Payment to Districts	3115	42,131.14
Data For Achievement	3116	6,305.04
Elementary County BASE Distribution	2250	705,694.08
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,879.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	96,423.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	242,152.58		
District Tax Levy			1110	242,152.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,166,043.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,914.63
Contingency	0006	7,291.46
Over-Schedule	0011	119,793.91
Fund Balance for Budget	TFS48	86,560.08
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	46,560.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,051.52
State - On-Schedule Transportation Reimbursement	3210	60,154.56
District Tax Levy	1110	73,233.84
District Mills	999	18.77
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0104 Centerville Elem

Submit ID: 0104-81602811

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	240,096.88

Budget Uses

Expenditure Budget	0002	240,096.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203,346.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,346.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,750.00
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	240,096.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	10,000.00	10,559.40	7,350.00
24-1 Thomas Bus	2024	67,290.00	10,000.00	13,458.00	7,350.00
Bus THOMAS 19-1	2018	49,990.00	59,990.00	9,998.00	7,350.00
Bus FRT 15-1	2014	49,637.50	65,877.05	9,927.50	7,350.00
2010 INT/Thomas	2011	44,177.50	66,266.25	N/A	NA
Bus A Thomas 2007 Miner	2007	62,514.50	72,514.50	12,502.90	7,350.00
Bus B FRT/Thomas 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					36,750.00

Budget Report
FY 2027
07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

13 Tuition Fund

Adopted Budget	0001	41,500.00

Budget Uses

Expenditure Budget	0002	41,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,500.00
District Mills	999	10.64
Total Estimated Revenues to Fund Adopted Budget	0004	41,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,530.88
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	24,530.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,469.12
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

17 Adult Education Fund

Adopted Budget	0001	7,834.13

Budget Uses

Expenditure Budget	0002	7,834.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,834.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,834.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,834.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,973.09

Budget Uses

Expenditure Budget	0002	11,973.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,432.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,432.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,540.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,973.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
0104 Centerville Elem

Submit ID: 0104-81602811

29 Flexibility Fund

Adopted Budget	0001	24,867.41

Budget Uses

Expenditure Budget	0002	24,867.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,867.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,867.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,867.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

0104 Centerville Elem

Submit ID: 0104-81602811

50 Debt Service Fund
07-010405

Taxable Value		3,902,020.00
Adopted Budget	0001	203,250.00

Budget Uses

Expenditure Budget	0002	203,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,406.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	65,406.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	137,843.87
Jurisdiction Mills	999	35.33
Total Estimated Revenues to Fund Adopted Budget	0004	203,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	09/09/2021	06/30/2041	3,000,000.00	2,295,000.00	130,000.00	72,750.00	500.00
Total Bond Requirements							203,250.00

SIDs

Issue Type	Amount
Elementary	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	203,250.00

Budget Report
FY 2027

07 Cascade

0104 Centerville Elem

Submit ID: 0104-81602811

61 Building Reserve Fund

Adopted Budget	0001	228,826.97

Budget Uses

Expenditure Budget	0002	228,826.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	159,846.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	159,846.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	54,980.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	14,000.00
District Mills	999	3.59
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.59
Total Estimated Revenues to Fund Adopted Budget	0004	228,826.97

Budget Report
FY 2027

07 Cascade

0105 Centerville H S

Submit ID: 0105-95023902

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	78	3,956,960

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
07 Cascade
0105 Centerville H S

Submit ID: 0105-95023902

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,168,578.32	98,877.96	10%	8.46%	0.00	987,410.86	181,167.46	45.78
10 Transportation	200,000.00	40,000.00	20%	20.00%	47,252.75	80,206.08	72,541.17	18.33
11 Bus Depreciation Reserve	237,699.03	0.00	N/A	0.00%	201,074.03	0.00	36,625.00	9.26
13 Tuition	14,900.00		N/A		0.00	0.00	14,900.00	3.77
14 Retirement	180,000.00	36,000.00	20%	20.00%	33,083.10	146,916.90		
17 Adult Education	8,020.72	0.00	35%	0.00%	8,020.72	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,970.47	0.00	N/A	0.00%	5,176.97	793.50	0.00	0.00
29 Flexibility	11,563.79	0.00	N/A	0.00%	11,563.79	0.00	0.00	0.00
61 Building Reserve	92,873.99	0.00	N/A	0.00%	44,133.99	38,740.00	10,000.00	2.53
Total of All Funds	1,919,606.32	174,877.96			350,305.35	1,254,067.34	315,233.63	79.67

50 Debt Service Tax Jurisdiction								
07-010505	203,250.00	0.00	20-9-438	0.00%	31,396.55	0.00	171,853.45	43.43

Budget Report
FY 2027

07 Cascade

0105 Centerville H S

Submit ID: 0105-95023902

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 78 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	465,799.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,569.44
D.	At Risk Student	(I-D)	1,837.29
E.	Indian Education For All	(I-E)	2,038.14
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	1,951.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,224.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,325.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	905,005.87
C.	Maximum Budget Limit	(II-C)	1,123,171.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,003.96
E.	Adopted Budget	(II-E)	1,097,009.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	941,423.10
H.	Maximum Budget Limit	(II-H)	1,168,578.32
I.	Highest Budget Without a Vote	(II-I)	1,168,578.32
J.	Highest Budget	(II-J)	1,168,578.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,168,578.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,877.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,877.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,168,578.32
1.	BASE Budget Limit	(V-A1)	941,423.10	
2.	Over-BASE Budget	(V-A2)	227,155.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		465,799.70
1.	Direct State Aid Paid By State	(V-B1)	465,799.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,569.44
D.	At Risk Student	(V-D)		1,837.29
E.	Indian Education For All	(V-E)		2,038.14
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		1,951.56
H.	Special Education Allowable Cost Payment	(V-H)		17,224.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,214.83
1.	Actual Non-Levy Revenue	(V-J1)	3,214.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		373,251.40
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	373,251.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		941,423.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		45,987.76
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	45,987.76	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		181,167.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		227,155.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		45.78
	1. District Property Tax Levy Mills	(V-S1)	45.78	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		45.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,168,578.32

Budget Uses

Expenditure Budget	0002	1,168,578.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	465,799.70
Quality Educator	3111	74,569.44
At Risk Student	3112	1,837.29
Indian Education For All	3113	2,038.14
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	17,224.74
Data For Achievement	3116	1,951.56
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	373,251.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,214.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	45,987.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	181,167.46		
District Tax Levy			1110	181,167.46
Total Estimated Revenues to Fund Adopted Budget			0004	1,168,578.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,914.63
Contingency	0006	7,291.46
Over-Schedule	0011	119,793.91
Fund Balance for Budget	TFS48	87,252.75
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	47,252.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,051.52
State - On-Schedule Transportation Reimbursement	3210	60,154.56
District Tax Levy	1110	72,541.17
District Mills	999	18.33
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	237,699.03

Budget Uses

Expenditure Budget	0002	237,699.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,074.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,074.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,625.00
District Mills	999	9.26
Total Estimated Revenues to Fund Adopted Budget	0004	237,699.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	10,000.00	10,559.40	7,325.00
24-1 Thomas Bus	2024	67,290.00	10,000.00	13,458.00	7,325.00
Bus THOMAS 19-1	2018	49,990.00	59,990.00	9,998.00	7,325.00
BUS FRT 15-1	2014	49,637.50	61,637.50	9,927.50	7,325.00
2010 INT/THOMAS	2011	44,177.50	66,266.25	N/A	NA
BUS A THOMAS 2007 MINER	2007	62,514.50	67,514.50	12,502.90	7,325.00
BUS B FRT/THOMAS 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					36,625.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	14,900.00

Budget Uses

Expenditure Budget	0002	14,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,900.00
District Mills	999	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	14,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,083.10
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	33,083.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,916.90
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

0105 Centerville H S

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17 Adult Education Fund

Adopted Budget	0001	8,020.72

Budget Uses

Expenditure Budget	0002	8,020.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,020.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,020.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,020.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	5,970.47

Budget Uses

Expenditure Budget	0002	5,970.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,176.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,176.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	793.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,970.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,563.79

Budget Uses

Expenditure Budget	0002	11,563.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,563.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,563.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,563.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

0105 Centerville H S

Submit ID: 0105-95023902

50 Debt Service Fund
07-010505

Taxable Value		3,956,960.00
Adopted Budget	0001	203,250.00

Budget Uses

Expenditure Budget	0002	203,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,396.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,396.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	171,853.45
Jurisdiction Mills	999	43.43
Total Estimated Revenues to Fund Adopted Budget	0004	203,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	09/09/2021	06/30/2041	3,000,000.00	2,295,000.00	130,000.00	72,750.00	500.00
Total Bond Requirements							203,250.00

SIDs

Issue Type	Amount
High School	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	203,250.00

Budget Report
FY 2027

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0105 Centerville H S

Submit ID: 0105-95023902

61 Building Reserve Fund

Adopted Budget		0001	92,873.99

Budget Uses

Expenditure Budget		0002	92,873.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,133.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,133.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,740.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	2.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.53
Total Estimated Revenues to Fund Adopted Budget		0004	92,873.99

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 141	N/A	2,548,178

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	141	N/A	2,544,994
Non-located - 45 Sanders	0	N/A	3,184

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Daniel Cahoon

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,110,436.68	111,043.67	10%	10.00%	13,380.66	1,097,056.02	0.00	0.00
10 Transportation	140,000.00	28,000.00	20%	20.00%	8,156.89	29,247.76	102,595.35	40.26
11 Bus Depreciation Reserve	296,786.94	0.00	N/A	0.00%	255,891.33	0.00	40,895.61	16.05
13 Tuition	16,660.78		N/A		1,694.23	0.00	14,966.55	5.87
14 Retirement	179,480.00	35,896.00	20%	20.00%	22,004.36	157,475.64		
17 Adult Education	973.79	0.00	35%	0.00%	973.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,637.87	0.00	N/A	0.00%	21,701.92	935.95	0.00	0.00
29 Flexibility	30.46	0.00	N/A	0.00%	30.46	0.00	0.00	0.00
61 Building Reserve	98,922.55	0.00	N/A	0.00%	41,097.55	42,825.00	15,000.00	5.89
Total of All Funds	1,865,929.07	174,939.67			364,931.19	1,327,540.37	173,457.51	68.07

50 Debt Service Tax Jurisdiction								
24-1205	0.00	0.00	20-9-438	0.00%	799.60	0.00	0.00	0.00

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	107	*
M1	CHARLO 7-8	34	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	533,478.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,724.56
D.	At Risk Student	(I-D)	9,071.45
E.	Indian Education For All	(I-E)	3,684.33
F.	American Indian Achievement Gap	(I-F)	7,168.00
G.	Data For Achievement	(I-G)	3,527.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,884.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,628.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,179,239.06
C.	Maximum Budget Limit	(II-C)	1,473,071.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,179,239.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,110,436.68
H.	Maximum Budget Limit	(II-H)	1,394,112.17
I.	Highest Budget Without a Vote	(II-I)	1,111,632.98
J.	Highest Budget	(II-J)	1,394,112.17
K.	Highest Voted Amount	(II-K)	282,479.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,110,436.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,043.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,380.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,380.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,424.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,110,436.68
1.	BASE Budget Limit	(V-A1)	1,110,436.68	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		533,478.54
1.	Direct State Aid Paid By State	(V-B1)	533,478.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,724.56
D.	At Risk Student	(V-D)		9,071.45
E.	Indian Education For All	(V-E)		3,684.33
F.	American Indian Achievement Gap	(V-F)		7,168.00
G.	Data For Achievement	(V-G)		3,527.82
H.	Special Education Allowable Cost Payment	(V-H)		19,884.18
I.	Remaining Fund Balance Available	(V-I)		13,380.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,730.65
1.	Actual Non-Levy Revenue	(V-J1)	2,730.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		415,786.49
1.	Elementary County BASE Distribution	(V-L1)	415,786.49	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,110,436.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,196.30
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,196.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

01 General Fund

Adopted Budget	0001	1,110,436.68

Budget Uses

Expenditure Budget	0002	1,110,436.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,380.66
Direct State Aid	3110	533,478.54
Quality Educator	3111	101,724.56
At Risk Student	3112	9,071.45
Indian Education For All	3113	3,684.33
American Indian Achievement Gap	3114	7,168.00
State Special Education Allowable Cost Payment to Districts	3115	19,884.18
Data For Achievement	3116	3,527.82
Elementary County BASE Distribution	2250	415,786.49
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,730.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,110,436.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,588.87
Contingency	0006	2,658.89
Over-Schedule	0011	110,752.24
Fund Balance for Budget	TFS48	36,156.89
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	8,156.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,311.94
State - On-Schedule Transportation Reimbursement	3210	21,935.82
District Tax Levy	1110	102,595.35
District Mills	999	40.26
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	296,786.94

Budget Uses

Expenditure Budget	0002	296,786.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,891.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255,891.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	40,895.61
District Mills	999	16.05
Total Estimated Revenues to Fund Adopted Budget	0004	296,786.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2022	51,400.00	41,120.00	10,280.00	10,280.00
2022 BLUEBIRD	2022	51,625.00	41,300.00	10,325.00	10,325.00
2020 MICRO BIRD	2021	30,050.00	30,050.00	6,010.00	6,010.00
2019 3000 RE INTERGRATED	2018	71,403.03	90,683.66	14,280.61	14,280.61
2016 interntional	2016	46,820.50	70,230.75	N/A	NA
2011 IC CORP BUS	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
209 INTL	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					40,895.61

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

13 Tuition Fund

Adopted Budget	0001	16,660.78

Budget Uses

Expenditure Budget	0002	16,660.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,694.23
Unreserved Fund Balance Reappropriated	0970	1,694.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,966.55
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	16,660.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

14 Retirement Fund

Adopted Budget	0001	179,480.00

Budget Uses

Expenditure Budget	0002	179,480.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,900.36
Operating Reserve	0961	35,896.00
Unreserved Fund Balance Reappropriated	0970	22,004.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	157,475.64
Total Estimated Revenues to Fund Adopted Budget	0004	179,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

17 Adult Education Fund

Adopted Budget	0001	973.79

Budget Uses

Expenditure Budget	0002	973.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	973.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	973.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	973.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,637.87

Budget Uses

Expenditure Budget	0002	22,637.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,701.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,701.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	935.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,637.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30.46

Budget Uses

Expenditure Budget	0002	30.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

50 Debt Service Fund
24-1205

Taxable Value		2,548,178.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	799.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	799.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	799.60

Budget Report
FY 2027

24 Lake

1205 Charlo Elem

Submit ID: 1205-08178860

61 Building Reserve Fund

Adopted Budget	0001	98,922.55

Budget Uses

Expenditure Budget	0002	98,922.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,097.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,097.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	42,825.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	15,000.00
District Mills	999	5.89
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	5.89
Total Estimated Revenues to Fund Adopted Budget	0004	98,922.55

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	77	3,286,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	62	2,544,994
Non-located - 45 Sanders	N/A	15	741,620

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Daniel Cahoon

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	920,559.66	92,055.97	10%	10.00%	4,674.32	915,885.34	0.00	0.00
10 Transportation	140,000.00	27,778.77	20%	19.84%	0.00	28,299.12	111,700.88	33.99
11 Bus Depreciation Reserve	253,803.68	0.00	N/A	0.00%	212,908.07	0.00	40,895.61	12.44
13 Tuition	5,657.00		N/A		1,379.12	0.00	4,277.88	1.30
14 Retirement	120,450.00	24,090.00	20%	20.00%	18,325.73	102,124.27		
17 Adult Education	5,439.53	0.00	35%	0.00%	5,439.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,819.60	0.00	N/A	0.00%	15,043.69	775.91	0.00	0.00
29 Flexibility	16.79	0.00	N/A	0.00%	16.79	0.00	0.00	0.00
61 Building Reserve	103,504.54	0.00	N/A	0.00%	53,959.54	37,545.00	12,000.00	3.65
Total of All Funds	1,565,250.80	143,924.74			311,746.88	1,084,629.64	168,874.37	51.38

50 Debt Service Tax Jurisdiction								
24-1206	0.00	0.00	20-9-438	0.00%	940.26	0.00	0.00	0.00

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	461,987.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,175.15
D.	At Risk Student	(I-D)	4,969.80
E.	Indian Education For All	(I-E)	2,012.01
F.	American Indian Achievement Gap	(I-F)	5,632.00
G.	Data For Achievement	(I-G)	1,926.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,098.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,707.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	940,981.93
C.	Maximum Budget Limit	(II-C)	1,182,010.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	940,981.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	920,559.66
H.	Maximum Budget Limit	(II-H)	1,163,412.83
I.	Highest Budget Without a Vote	(II-I)	920,559.66
J.	Highest Budget	(II-J)	1,163,412.83
K.	Highest Voted Amount	(II-K)	242,853.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	920,559.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		92,055.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,674.32
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,674.32	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		96,730.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		920,559.66
1.	BASE Budget Limit	(V-A1)	920,559.66	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		461,987.46
1.	Direct State Aid Paid By State	(V-B1)	461,987.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,175.15
D.	At Risk Student	(V-D)		4,969.80
E.	Indian Education For All	(V-E)		2,012.01
F.	American Indian Achievement Gap	(V-F)		5,632.00
G.	Data For Achievement	(V-G)		1,926.54
H.	Special Education Allowable Cost Payment	(V-H)		16,098.62
I.	Remaining Fund Balance Available	(V-I)		4,674.32
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,482.67
1.	Actual Non-Levy Revenue	(V-J1)	2,482.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		365,601.09
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	365,601.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		920,559.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

01 General Fund

Adopted Budget	0001	920,559.66

Budget Uses

Expenditure Budget	0002	920,559.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,674.32
Direct State Aid	3110	461,987.46
Quality Educator	3111	55,175.15
At Risk Student	3112	4,969.80
Indian Education For All	3113	2,012.01
American Indian Achievement Gap	3114	5,632.00
State Special Education Allowable Cost Payment to Districts	3115	16,098.62
Data For Achievement	3116	1,926.54
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	365,601.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,482.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	920,559.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,726.47
Contingency	0006	2,572.65
Over-Schedule	0011	111,700.88
Fund Balance for Budget	TFS48	27,778.77
Operating Reserve	0961	27,778.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,074.78
State - On-Schedule Transportation Reimbursement	3210	21,224.34
District Tax Levy	1110	111,700.88
District Mills	999	33.99
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	253,803.68

Budget Uses

Expenditure Budget	0002	253,803.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,908.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,908.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	40,895.61
District Mills	999	12.44
Total Estimated Revenues to Fund Adopted Budget	0004	253,803.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 BLUEBIRD	2022	51,625.00	41,300.00	10,325.00	10,325.00
2022 BLUEBIRD	2022	51,400.00	41,120.00	10,280.00	10,280.00
2020 MICRO BIRD	2021	30,050.00	30,050.00	6,010.00	6,010.00
2019 3000 RE Intergrated	2018	71,403.03	90,683.66	14,280.61	14,280.61
2016 INTERNATIONAL	2016	46,820.50	70,230.75	N/A	NA
2011 IC CORP	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
2009 INT	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					40,895.61

Budget Report
FY 2027

24 Lake

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13 Tuition Fund

Adopted Budget	0001	5,657.00

Budget Uses

Expenditure Budget	0002	5,657.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,379.12
Unreserved Fund Balance Reappropriated	0970	1,379.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,277.88
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	5,657.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

14 Retirement Fund

Adopted Budget	0001	120,450.00

Budget Uses

Expenditure Budget	0002	120,450.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,415.73
Operating Reserve	0961	24,090.00
Unreserved Fund Balance Reappropriated	0970	18,325.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,124.27
Total Estimated Revenues to Fund Adopted Budget	0004	120,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

17 Adult Education Fund

Adopted Budget	0001	5,439.53

Budget Uses

Expenditure Budget	0002	5,439.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,439.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,439.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,439.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.09

Budget Report
FY 2027

24 Lake

1206 Charlo H S

Submit ID: 1206-53924839

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,819.60

Budget Uses

Expenditure Budget	0002	15,819.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,043.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,043.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	775.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,819.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16.79

Budget Uses

Expenditure Budget	0002	16.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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24 Lake

1206 Charlo H S

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50 Debt Service Fund
24-1206

Taxable Value		3,286,614.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	940.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	940.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	940.26

Budget Report
FY 2027

24 Lake

1206 Charlo H S

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61 Building Reserve Fund

Adopted Budget		0001	103,504.54

Budget Uses

Expenditure Budget		0002	103,504.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,959.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,959.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,545.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	12,000.00
District Mills		999	3.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.65
Total Estimated Revenues to Fund Adopted Budget		0004	103,504.54

Budget Report
FY 2027

26 Liberty

Submit ID: 1236-19198237

1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 199	N/A	11,371,900

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	183	N/A	9,619,729
Non-located - 21 Hill	16	N/A	1,752,171

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

26 Liberty

Submit ID: 1236-19198237

1236 Chester-Joplin-Inverness El

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,913,348.43	158,265.63	10%	8.27%	0.00	1,612,661.96	300,686.47	26.44
10 Transportation	302,942.58	57,128.58	20%	18.86%	0.00	85,860.83	217,081.75	19.09
11 Bus Depreciation Reserve	69,919.33	0.00	N/A	0.00%	56,896.33	0.00	13,023.00	1.15
13 Tuition	32,150.00		N/A		1,150.03	0.00	30,999.97	2.73
14 Retirement	225,000.00	45,000.00	20%	20.00%	18,653.44	206,346.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,912.85	0.00	N/A	0.00%	4,567.68	1,345.17	35,000.00	3.08
29 Flexibility	196,239.21	0.00	N/A	0.00%	196,239.21	0.00	0.00	0.00
61 Building Reserve	147,710.68	0.00	N/A	0.00%	147,710.68	0.00	0.00	0.00
Total of All Funds	2,928,223.08	260,394.21			425,217.37	1,906,214.52	596,791.19	52.49

50 Debt Service								
Tax Jurisdiction								
Jurisdiction 48-1J	126,750.00	0.00	20-9-438	0.00%	57,877.82	0.00	68,872.18	6.06

Budget Report
FY 2027

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1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	133 *
E4	SAGE CREEK K-8	7 *
E5	HI LINE COLONY K-8	24 *
M1	CHESTER-JPLN-INVRNSS 7-8	35 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	763,399.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,969.76
D.	At Risk Student	(I-D)	8,631.25
E.	Indian Education For All	(I-E)	5,199.87
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	4,978.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,859.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,953.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	202
B.	BASE Budget Limit	(II-B)	1,573,088.62
C.	Maximum Budget Limit	(II-C)	1,934,756.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,873,775.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,595,939.15
H.	Maximum Budget Limit	(II-H)	1,963,792.41
I.	Highest Budget Without a Vote	(II-I)	1,913,348.43
J.	Highest Budget	(II-J)	1,963,792.41
K.	Highest Voted Amount	(II-K)	50,443.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,913,348.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,265.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,265.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,913,348.43
1.	BASE Budget Limit	(V-A1)	1,595,939.15	
2.	Over-BASE Budget	(V-A2)	317,409.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		763,399.34
1.	Direct State Aid Paid By State	(V-B1)	763,399.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,969.76
D.	At Risk Student	(V-D)		8,631.25
E.	Indian Education For All	(V-E)		5,199.87
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		4,978.98
H.	Special Education Allowable Cost Payment	(V-H)		32,859.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,821.47
1.	Actual Non-Levy Revenue	(V-J1)	2,821.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		617,567.03
1.	Elementary County BASE Distribution	(V-L1)	617,567.03	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,595,939.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,722.81
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	16,722.81	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		317,409.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.44
	1. District Property Tax Levy Mills	(V-S1)	26.44	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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26 Liberty

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1236 Chester-Joplin-Inverness El

01 General Fund

Adopted Budget	0001	1,913,348.43

Budget Uses

Expenditure Budget	0002	1,913,348.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	763,399.34
Quality Educator	3111	159,969.76
At Risk Student	3112	8,631.25
Indian Education For All	3113	5,199.87
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	32,859.45
Data For Achievement	3116	4,978.98
Elementary County BASE Distribution	2250	617,567.03
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,821.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,722.81
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	300,686.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,913,348.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

10 Transportation Fund

Adopted Budget	0001	302,942.58

Budget Uses

Expenditure Budget	0002	302,942.58
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,055.30
Contingency	0006	7,805.53
Over-Schedule	0011	217,081.75
Fund Balance for Budget	TFS48	57,128.58
Operating Reserve	0961	57,128.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,465.20
State - On-Schedule Transportation Reimbursement	3210	64,395.63
District Tax Levy	1110	217,081.75
District Mills	999	19.09
Total Estimated Revenues to Fund Adopted Budget	0004	302,942.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	69,919.33

Budget Uses

Expenditure Budget	0002	69,919.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,896.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,896.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,023.00
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	69,919.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird Bus	2025	55,615.00	11,123.00	11,123.00	11,123.00
2019 Ford Micro Bird 16 PX	2019	19,000.00	26,600.00	3,800.00	1,900.00
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	82,500.00	N/A	NA
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					13,023.00

Budget Report
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1236 Chester-Joplin-Inverness El

13 Tuition Fund

Adopted Budget	0001	32,150.00

Budget Uses

Expenditure Budget	0002	32,150.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,150.03
Unreserved Fund Balance Reappropriated	0970	1,150.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,999.97
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	32,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,653.44
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	18,653.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,346.56
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,912.85

Budget Uses

Expenditure Budget	0002	40,912.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,567.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,567.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,345.17
District Tax Levy	1110	35,000.00
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	40,912.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	196,239.21

Budget Uses

Expenditure Budget	0002	196,239.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,239.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196,239.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	196,239.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		11,371,900.00
Adopted Budget	0001	126,750.00

Budget Uses

Expenditure Budget	0002	126,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,877.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,877.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	68,872.18
Jurisdiction Mills	999	6.06
Total Estimated Revenues to Fund Adopted Budget	0004	126,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/31/2023	06/30/2028	550,000.00	120,000.00	115,000.00	11,750.00	0.00
Total Bond Requirements							126,750.00
Total Debt Service Requirements						0002	126,750.00

Budget Report
FY 2027

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1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	147,710.68

Budget Uses

Expenditure Budget		0002	147,710.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	147,710.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	147,710.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	147,710.68

Budget Report
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Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	63	11,560,452

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A	59	9,808,281
Non-located - 21 Hill	N/A	4	1,752,171

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

26 Liberty

Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	999,240.36	97,725.90	10%	9.78%	0.00	811,964.06	187,276.30	16.20
10 Transportation	301,001.69	55,530.08	20%	18.45%	0.00	83,654.55	217,347.14	18.80
11 Bus Depreciation Reserve	223,402.35	0.00	N/A	0.00%	178,585.35	0.00	44,817.00	3.88
13 Tuition	40,000.00		N/A		0.00	0.00	40,000.00	3.46
14 Retirement	135,000.00	27,000.00	20%	20.00%	14,150.16	120,849.84		
17 Adult Education	6,509.16	0.00	35%	0.00%	6,509.16	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,154.48	0.00	N/A	0.00%	473.50	680.98	35,000.00	3.03
29 Flexibility	131,286.62	0.00	N/A	0.00%	131,286.62	0.00	0.00	0.00
61 Building Reserve	72,835.24	0.00	N/A	0.00%	72,835.24	0.00	0.00	0.00
Total of All Funds	1,945,429.90	180,255.98			403,840.03	1,017,149.43	524,440.44	45.37

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-2J	126,750.00	0.00	20-9-438	0.00%	54,139.11	0.00	72,610.89	6.28

Budget Report
FY 2027

26 Liberty

Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 63

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	408,592.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	54,310.24
D.	At Risk Student	(I-D)	2,859.20
E.	Indian Education For All	(I-E)	1,646.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,576.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,616.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,538.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	783,983.18
C.	Maximum Budget Limit	(II-C)	969,053.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	200,779.89
E.	Adopted Budget	(II-E)	984,763.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	807,931.96
H.	Maximum Budget Limit	(II-H)	999,240.36
I.	Highest Budget Without a Vote	(II-I)	999,240.36
J.	Highest Budget	(II-J)	999,240.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	999,240.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,725.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,725.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		999,240.36
1.	BASE Budget Limit	(V-A1)	807,931.96	
2.	Over-BASE Budget	(V-A2)	191,308.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		408,592.64
1.	Direct State Aid Paid By State	(V-B1)	408,592.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		54,310.24
D.	At Risk Student	(V-D)		2,859.20
E.	Indian Education For All	(V-E)		1,646.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,576.26
H.	Special Education Allowable Cost Payment	(V-H)		10,616.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,014.78
1.	Actual Non-Levy Revenue	(V-J1)	5,014.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		323,316.52
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	323,316.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		807,931.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,032.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	4,032.10	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		187,276.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		191,308.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.20
	1. District Property Tax Levy Mills	(V-S1)	16.20	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
26 Liberty

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1237 Chester-Joplin-Inverness HS

01 General Fund

Adopted Budget	0001	999,240.36

Budget Uses

Expenditure Budget	0002	999,240.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	408,592.64
Quality Educator	3111	54,310.24
At Risk Student	3112	2,859.20
Indian Education For All	3113	1,646.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,616.13
Data For Achievement	3116	1,576.26
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	323,316.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,014.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,032.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	187,276.30		
District Tax Levy			1110	187,276.30
Total Estimated Revenues to Fund Adopted Budget			0004	999,240.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	301,001.69

Budget Uses

Expenditure Budget	0002	301,001.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,049.59
Contingency	0006	7,604.96
Over-Schedule	0011	217,347.14
Fund Balance for Budget	TFS48	55,530.08
Operating Reserve	0961	55,530.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,913.63
State - On-Schedule Transportation Reimbursement	3210	62,740.92
District Tax Levy	1110	217,347.14
District Mills	999	18.80
Total Estimated Revenues to Fund Adopted Budget	0004	301,001.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

26 Liberty

Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	223,402.35

Budget Uses

Expenditure Budget	0002	223,402.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,585.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,585.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	44,817.00
District Mills	999	3.88
Total Estimated Revenues to Fund Adopted Budget	0004	223,402.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird Bus	2025	195,585.00	39,117.00	39,117.00	39,117.00
2019 Ford Micro Bird 16 PX	2019	57,000.00	79,800.00	11,400.00	5,700.00
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	167,850.00	N/A	NA
Total					44,817.00

Budget Report
FY 2027
26 Liberty
1237 Chester-Joplin-Inverness HS

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,150.16
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	14,150.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,849.84
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,509.16

Budget Uses

Expenditure Budget	0002	6,509.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,509.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,509.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,509.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,154.48

Budget Uses

Expenditure Budget	0002	36,154.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	473.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	473.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	680.98
District Tax Levy	1110	35,000.00
District Mills	999	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	36,154.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	131,286.62

Budget Uses

Expenditure Budget	0002	131,286.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	131,286.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,286.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131,286.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		11,560,452.00
Adopted Budget	0001	126,750.00

Budget Uses

Expenditure Budget	0002	126,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,139.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,139.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	72,610.89
Jurisdiction Mills	999	6.28
Total Estimated Revenues to Fund Adopted Budget	0004	126,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/31/2023	06/30/2028	550,000.00	120,000.00	115,000.00	11,750.00	0.00
Total Bond Requirements							126,750.00
Total Debt Service Requirements						0002	126,750.00

Budget Report
FY 2027

26 Liberty

Submit ID: 1237-88469433

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget	0001	72,835.24

Budget Uses

Expenditure Budget	0002	72,835.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,835.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,835.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,835.24

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	219	N/A	5,088,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Miller

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,194,740.92	221,628.59	10%	10.10%	43,583.27	1,715,074.55	436,083.10	85.70
10 Transportation	205,000.00	41,000.00	20%	20.00%	44,905.79	38,600.00	121,494.21	23.88
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	61,000.00		N/A		31,016.78	1,500.00	28,483.22	5.60
14 Retirement	350,000.00	70,000.00	20%	20.00%	33,761.24	316,238.76		
17 Adult Education	18,050.00	5,950.00	35%	32.96%	12,568.05	400.00	5,081.95	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,897.61	0.00	N/A	0.00%	34,865.86	3,031.75	60,000.00	11.79
29 Flexibility	176,961.51	0.00	N/A	0.00%	130,961.51	46,000.00	0.00	0.00
61 Building Reserve	209,178.30	0.00	N/A	0.00%	164,178.30	0.00	45,000.00	8.84
Total of All Funds	3,312,828.34	338,578.59			495,840.80	2,120,845.06	696,142.48	136.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	149
E2	HARTLAND K-8	10
M1	CHINOOK 7-8	60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	815,778.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	153,190.72
D.	At Risk Student	(I-D)	9,225.34
E.	Indian Education For All	(I-E)	5,722.47
F.	American Indian Achievement Gap	(I-F)	8,448.00
G.	Data For Achievement	(I-G)	5,479.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,903.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,301.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	225
B.	BASE Budget Limit	(II-B)	1,710,017.25
C.	Maximum Budget Limit	(II-C)	2,102,962.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	474,397.05
E.	Adopted Budget	(II-E)	2,184,414.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,698,657.81
H.	Maximum Budget Limit	(II-H)	2,093,182.32
I.	Highest Budget Without a Vote	(II-I)	2,194,740.92
J.	Highest Budget	(II-J)	2,194,740.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,194,740.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,474.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,154.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,154.50	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		43,583.27
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	43,583.27	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		265,211.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,194,740.92
	1. BASE Budget Limit	(V-A1)	1,698,657.81	
	2. Over-BASE Budget	(V-A2)	496,083.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		815,778.50
	1. Direct State Aid Paid By State	(V-B1)	815,778.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		153,190.72
D.	At Risk Student	(V-D)		9,225.34
E.	Indian Education For All	(V-E)		5,722.47
F.	American Indian Achievement Gap	(V-F)		8,448.00
G.	Data For Achievement	(V-G)		5,479.38
H.	Special Education Allowable Cost Payment	(V-H)		36,903.69
I.	Remaining Fund Balance Available	(V-I)		43,583.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,103.52
	1. Actual Non-Levy Revenue	(V-J1)	18,103.52	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		602,222.92
	1. Elementary County BASE Distribution	(V-L1)	602,222.93	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,698,657.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	60,000.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		436,083.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		496,083.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		85.70
	1. District Property Tax Levy Mills	(V-S1)	85.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		85.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

01 General Fund

Adopted Budget	0001	2,194,740.92

Budget Uses

Expenditure Budget	0002	2,194,740.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	43,583.27
Direct State Aid	3110	815,778.50
Quality Educator	3111	153,190.72
At Risk Student	3112	9,225.34
Indian Education For All	3113	5,722.47
American Indian Achievement Gap	3114	8,448.00
State Special Education Allowable Cost Payment to Districts	3115	36,903.69
Data For Achievement	3116	5,479.38
Elementary County BASE Distribution	2250	602,222.93
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,709.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,394.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
0028 Chinook Elem

Submit ID: 0028-79096961

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	60,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	436,083.10		
District Tax Levy			1110	436,083.10
Total Estimated Revenues to Fund Adopted Budget			0004	2,194,740.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
03 Blaine
0028 Chinook Elem

Submit ID: 0028-79096961

10 Transportation Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	169,800.00
Fund Balance for Budget	TFS48	85,905.79
Operating Reserve	0961	41,000.00
Unreserved Fund Balance Reappropriated	0970	44,905.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,800.00
State - On-Schedule Transportation Reimbursement	3210	26,400.00
District Tax Levy	1110	121,494.21
District Mills	999	23.88
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

13 Tuition Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,016.78
Unreserved Fund Balance Reappropriated	0970	31,016.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,483.22
District Mills	999	5.60
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0028 Chinook Elem

Submit ID: 0028-79096961

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,761.24
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	33,761.24

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	313,238.76
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,050.00

Budget Uses

Expenditure Budget	0002	18,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,518.05
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	12,568.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,081.95
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0028 Chinook Elem

Submit ID: 0028-79096961

28 Technology Fund

Adopted Budget	0001	97,897.61

Budget Uses

Expenditure Budget	0002	97,897.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,865.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,865.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,431.75
District Tax Levy	1110	60,000.00
District Mills	999	11.79
Total Estimated Revenues to Fund Adopted Budget	0004	97,897.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

29 Flexibility Fund

Adopted Budget	0001	176,961.51

Budget Uses

Expenditure Budget	0002	176,961.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,961.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,961.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	42,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176,961.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0028 Chinook Elem

Submit ID: 0028-79096961

61 Building Reserve Fund

Adopted Budget	0001	209,178.30

Budget Uses

Expenditure Budget	0002	209,178.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,178.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,178.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	8.84
Building Reserve Voted Mills		0134	8.84
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	209,178.30

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	225,000.00	5	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	120	8,795,646

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Miller

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,667,916.66	168,251.61	10%	10.09%	18,388.11	1,334,980.83	314,547.72	35.76
10 Transportation	235,000.00	47,000.00	20%	20.00%	68,697.16	72,100.00	94,202.84	10.71
11 Bus Depreciation Reserve	505,925.50	0.00	N/A	0.00%	334,285.06	10,000.00	161,640.44	18.38
13 Tuition	345,000.00		N/A		85,629.72	0.00	259,370.28	29.49
14 Retirement	300,000.00	60,000.00	20%	20.00%	76,933.88	223,066.12		
17 Adult Education	20,290.00	7,101.50	35%	35.00%	2,885.62	100.00	17,304.38	1.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,348.80	0.00	N/A	0.00%	3,008.93	1,339.87	45,000.00	5.12
29 Flexibility	299,741.31	0.00	N/A	0.00%	219,741.31	80,000.00	0.00	0.00
61 Building Reserve	299,157.84	0.00	N/A	0.00%	254,157.84	0.00	45,000.00	5.12
Total of All Funds	3,722,380.11	282,353.11			1,063,727.63	1,721,586.82	937,065.66	106.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 120 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	625,711.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,828.96
D.	At Risk Student	(I-D)	4,511.17
E.	Indian Education For All	(I-E)	3,135.60
F.	American Indian Achievement Gap	(I-F)	3,328.00
G.	Data For Achievement	(I-G)	3,002.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	95,049.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,628.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	120
B.	BASE Budget Limit	(II-B)	1,299,128.88
C.	Maximum Budget Limit	(II-C)	1,624,207.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	324,871.12
E.	Adopted Budget	(II-E)	1,624,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,352,368.94
H.	Maximum Budget Limit	(II-H)	1,667,916.66
I.	Highest Budget Without a Vote	(II-I)	1,667,916.66
J.	Highest Budget	(II-J)	1,667,916.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,667,916.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		166,791.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,459.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,459.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,388.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,388.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		186,639.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,667,916.66
1.	BASE Budget Limit	(V-A1)	1,352,368.94	
2.	Over-BASE Budget	(V-A2)	315,547.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		625,711.94
1.	Direct State Aid Paid By State	(V-B1)	625,711.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,828.96
D.	At Risk Student	(V-D)		4,511.17
E.	Indian Education For All	(V-E)		3,135.60
F.	American Indian Achievement Gap	(V-F)		3,328.00
G.	Data For Achievement	(V-G)		3,002.40
H.	Special Education Allowable Cost Payment	(V-H)		95,049.42
I.	Remaining Fund Balance Available	(V-I)		18,388.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,318.93
1.	Actual Non-Levy Revenue	(V-J1)	20,318.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		496,094.41
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	496,094.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,352,368.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	1,000.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		314,547.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		315,547.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.76
1.	District Property Tax Levy Mills	(V-S1)	35.76	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

01 General Fund

Adopted Budget	0001	1,667,916.66

Budget Uses

Expenditure Budget	0002	1,667,916.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,388.11
Direct State Aid	3110	625,711.94
Quality Educator	3111	82,828.96
At Risk Student	3112	4,511.17
Indian Education For All	3113	3,135.60
American Indian Achievement Gap	3114	3,328.00
State Special Education Allowable Cost Payment to Districts	3115	95,049.42
Data For Achievement	3116	3,002.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	496,094.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,823.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,795.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	700.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	314,547.72		
District Tax Levy			1110	314,547.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,667,916.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,000.00
Contingency	0006	6,100.00
Over-Schedule	0011	167,900.00
Fund Balance for Budget	TFS48	115,697.16
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	68,697.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,775.00
State - On-Schedule Transportation Reimbursement	3210	50,325.00
District Tax Levy	1110	94,202.84
District Mills	999	10.71
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	505,925.50

Budget Uses

Expenditure Budget	0002	505,925.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	334,285.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	334,285.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	161,640.44
District Mills	999	18.38
Total Estimated Revenues to Fund Adopted Budget	0004	505,925.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 FREIGHTLINER CHAMPION SHUTTLE	2026	198,055.50	0.00	39,611.10	39,611.10
2011 IC CORPORATION	2025	3,255.00	651.00	651.00	651.00
2017 Buick Enclave Red	2024	22,600.00	9,040.00	4,520.00	4,520.00
2006 IC Model:CE Spare Route Bus	2023	10,000.00	6,000.00	2,000.00	2,000.00
2014 Bluebird 71 passengers	2023	45,625.00	27,375.00	9,125.00	9,125.00
2016 Ford Explorer	2023	20,000.00	12,000.00	4,000.00	4,000.00
2017 Ford Glaval	2023	58,900.00	35,340.00	11,780.00	11,780.00
2018 Bluebird - Route Bus	2023	69,900.00	27,960.00	13,980.00	13,980.00
2021 ECOACH XL	2022	307,900.00	246,320.00	61,580.00	61,580.00
2018 Ford Econoline E450	2019	82,828.00	115,958.60	16,565.60	8,283.40
2018 Freightliner M2 106 Medium	2019	160,999.80	225,389.76	32,199.96	16,109.94
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					171,640.44

13 Tuition Fund

Adopted Budget	0001	345,000.00

Budget Uses

Expenditure Budget	0002	345,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,629.72
Unreserved Fund Balance Reappropriated	0970	85,629.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	259,370.28
District Mills	999	29.49
Total Estimated Revenues to Fund Adopted Budget	0004	345,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,933.88
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	76,933.88

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	218,066.12
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

17 Adult Education Fund

Adopted Budget	0001	20,290.00

Budget Uses

Expenditure Budget	0002	20,290.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,987.12
Operating Reserve	0961	7,101.50
Unreserved Fund Balance Reappropriated	0970	2,885.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,304.38
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	20,290.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	49,348.80

Budget Uses

Expenditure Budget	0002	49,348.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,008.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,008.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,139.87
District Tax Levy	1110	45,000.00
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	49,348.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

29 Flexibility Fund

Adopted Budget	0001	299,741.31

Budget Uses

Expenditure Budget	0002	299,741.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	219,741.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,741.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	80,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	299,741.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0029 Chinook H S

Submit ID: 0029-39268316

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0029 Chinook H S

Submit ID: 0029-39268316

61 Building Reserve Fund

Adopted Budget	0001	299,157.84

Budget Uses

Expenditure Budget	0002	299,157.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	254,157.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	254,157.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	5.12
Building Reserve Voted Mills		0134	5.12
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	299,157.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	225,000.00	5	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2027

50 Teton

0883 Choteau Elem

Submit ID: 0883-57723568

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 312	N/A	9,654,856

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Ian Bardwell

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

0883 Choteau Elem

Submit ID: 0883-57723568

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,712,111.13	346,342.06	10%	12.77%	0.00	2,204,512.16	507,598.97	52.57
10 Transportation	307,376.95	61,475.39	20%	20.00%	70,246.44	89,203.95	147,926.56	15.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	33,966.08		N/A		18,663.37	0.00	15,302.71	1.58
14 Retirement	450,000.00	90,000.00	20%	20.00%	52,076.03	397,923.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,905.08	0.00	N/A	0.00%	34,067.38	1,837.70	45,000.00	4.66
29 Flexibility	52,401.83	0.00	N/A	0.00%	48,424.46	3,977.37	0.00	0.00
61 Building Reserve	206,516.68	0.00	N/A	0.00%	81,096.68	60,336.00	65,084.00	6.74
Total of All Funds	3,843,277.75	497,817.45			304,574.36	2,757,791.15	780,912.24	80.87

50 Debt Service **Tax Jurisdiction**								
009837	0.00	0.00	20-9-438	0.00%	579.42	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0883 Choteau Elem

Submit ID: 0883-57723568

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	249 *
M1	CHOTEAU 7-8	63 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,066,672.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	164,676.13
D.	At Risk Student	(I-D)	10,889.43
E.	Indian Education For All	(I-E)	8,152.56
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	7,806.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,589.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,513.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	308
B.	BASE Budget Limit	(II-B)	2,119,512.66
C.	Maximum Budget Limit	(II-C)	2,627,453.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	512,081.14
E.	Adopted Budget	(II-E)	2,631,593.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,180,292.45
H.	Maximum Budget Limit	(II-H)	2,712,111.13
I.	Highest Budget Without a Vote	(II-I)	2,712,111.13
J.	Highest Budget	(II-J)	2,712,111.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,712,111.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		271,211.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		75,130.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	75,130.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		346,342.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,712,111.13
1.	BASE Budget Limit	(V-A1)	2,180,292.45	
2.	Over-BASE Budget	(V-A2)	531,818.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,066,672.66
1.	Direct State Aid Paid By State	(V-B1)	1,066,672.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		164,676.13
D.	At Risk Student	(V-D)		10,889.43
E.	Indian Education For All	(V-E)		8,152.56
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		7,806.24
H.	Special Education Allowable Cost Payment	(V-H)		50,589.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,049.83
1.	Actual Non-Levy Revenue	(V-J1)	18,049.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		851,152.56
1.	Elementary County BASE Distribution	(V-L1)	851,152.56	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,180,292.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,219.71
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	24,219.71	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		507,598.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		531,818.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		52.57
	1. District Property Tax Levy Mills	(V-S1)	52.57	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		52.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0883 Choteau Elem

Submit ID: 0883-57723568

01 General Fund

Adopted Budget	0001	2,712,111.13

Budget Uses

Expenditure Budget	0002	2,712,111.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,066,672.66
Quality Educator	3111	164,676.13
At Risk Student	3112	10,889.43
Indian Education For All	3113	8,152.56
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	50,589.04
Data For Achievement	3116	7,806.24
Elementary County BASE Distribution	2250	851,152.56
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,049.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	24,219.71
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	507,598.97		
District Tax Levy			1110	507,598.97
Total Estimated Revenues to Fund Adopted Budget			0004	2,712,111.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
50 Teton

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10 Transportation Fund

Adopted Budget	0001	307,376.95

Budget Uses

Expenditure Budget	0002	307,376.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	81,094.50
Contingency	0006	8,109.45
Over-Schedule	0011	218,173.00
Fund Balance for Budget	TFS48	131,721.83
Operating Reserve	0961	61,475.39
Unreserved Fund Balance Reappropriated	0970	70,246.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,300.98
State - On-Schedule Transportation Reimbursement	3210	66,902.97
District Tax Levy	1110	147,926.56
District Mills	999	15.32
Total Estimated Revenues to Fund Adopted Budget	0004	307,376.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
50 Teton

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13 Tuition Fund

Adopted Budget	0001	33,966.08

Budget Uses

Expenditure Budget	0002	33,966.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,663.37
Unreserved Fund Balance Reappropriated	0970	18,663.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,302.71
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	33,966.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,076.03
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	52,076.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	397,923.97
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,905.08

Budget Uses

Expenditure Budget	0002	80,905.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,067.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,067.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,837.70
District Tax Levy	1110	45,000.00
District Mills	999	4.66
Total Estimated Revenues to Fund Adopted Budget	0004	80,905.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

0883 Choteau Elem

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29 Flexibility Fund

Adopted Budget	0001	52,401.83

Budget Uses

Expenditure Budget	0002	52,401.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,424.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,424.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,977.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,401.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0883 Choteau Elem

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50 Debt Service Fund
009837

Taxable Value		9,654,856.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	579.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	579.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	579.42

Budget Report
FY 2027

50 Teton

0883 Choteau Elem

Submit ID: 0883-57723568

61 Building Reserve Fund

Adopted Budget	0001	206,516.68

Budget Uses

Expenditure Budget	0002	206,516.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,096.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,096.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	60,336.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	65,084.00
District Mills		999	6.74
Building Reserve Voted Mills		0134	5.18
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	206,516.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	10	612	50,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2027

50 Teton

0884 Choteau H S

Submit ID: 0884-03378181

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	111	11,479,444

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Ian Bardwell

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

0884 Choteau H S

Submit ID: 0884-03378181

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,478,481.62	185,905.51	10%	12.57%	0.00	1,211,624.03	266,857.59	23.25
10 Transportation	304,683.95	60,936.79	20%	20.00%	70,652.02	88,510.95	145,520.98	12.68
11 Bus Depreciation Reserve	187,258.63	0.00	N/A	0.00%	109,357.44	0.00	77,901.19	6.79
13 Tuition	27,948.55		N/A		16,344.08	0.00	11,604.47	1.01
14 Retirement	400,000.00	80,000.00	20%	20.00%	144,863.98	255,136.02		
17 Adult Education	17,303.47	0.00	35%	0.00%	17,303.47	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	121,623.57	0.00	N/A	0.00%	75,619.19	1,004.38	45,000.00	3.92
29 Flexibility	211,486.27	0.00	N/A	0.00%	196,846.06	14,640.21	0.00	0.00
61 Building Reserve	130,984.95	0.00	N/A	0.00%	28,219.95	42,212.00	60,553.00	5.28
Total of All Funds	2,879,771.01	326,842.30			659,206.19	1,613,127.59	607,437.23	52.93

50 Debt Service **Tax Jurisdiction**								
012298	0.00	0.00	20-9-438	0.00%	425.22	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0884 Choteau H S

Submit ID: 0884-03378181

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 111 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	591,478.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,594.88
D.	At Risk Student	(I-D)	3,589.62
E.	Indian Education For All	(I-E)	2,900.43
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	2,777.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,030.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,010.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	1,163,174.40
C.	Maximum Budget Limit	(II-C)	1,439,199.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	276,025.31
E.	Adopted Budget	(II-E)	1,439,199.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,191,619.02
H.	Maximum Budget Limit	(II-H)	1,478,481.62
I.	Highest Budget Without a Vote	(II-I)	1,478,481.62
J.	Highest Budget	(II-J)	1,478,481.62
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,478,481.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,848.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		38,057.35
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	38,057.35	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		185,905.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,478,481.62
1.	BASE Budget Limit	(V-A1)	1,191,619.02	
2.	Over-BASE Budget	(V-A2)	286,862.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		591,478.22
1.	Direct State Aid Paid By State	(V-B1)	591,478.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,594.88
D.	At Risk Student	(V-D)		3,589.62
E.	Indian Education For All	(V-E)		2,900.43
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		2,777.22
H.	Special Education Allowable Cost Payment	(V-H)		18,030.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,530.23
1.	Actual Non-Levy Revenue	(V-J1)	8,530.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		468,181.85
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	468,181.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,191,619.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		20,005.01
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	20,005.01	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		266,857.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		286,862.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.25
1.	District Property Tax Levy Mills	(V-S1)	23.25	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0884 Choteau H S

Submit ID: 0884-03378181

01 General Fund

Adopted Budget	0001	1,478,481.62

Budget Uses

Expenditure Budget	0002	1,478,481.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	591,478.22
Quality Educator	3111	94,594.88
At Risk Student	3112	3,589.62
Indian Education For All	3113	2,900.43
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	18,030.57
Data For Achievement	3116	2,777.22
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	468,181.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,530.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	20,005.01
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	266,857.59		
District Tax Levy			1110	266,857.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,478,481.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	304,683.95

Budget Uses

Expenditure Budget	0002	304,683.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,464.50
Contingency	0006	8,046.45
Over-Schedule	0011	216,173.00
Fund Balance for Budget	TFS48	131,588.81
Operating Reserve	0961	60,936.79
Unreserved Fund Balance Reappropriated	0970	70,652.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,127.73
State - On-Schedule Transportation Reimbursement	3210	66,383.22
District Tax Levy	1110	145,520.98
District Mills	999	12.68
Total Estimated Revenues to Fund Adopted Budget	0004	304,683.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	187,258.63

Budget Uses

Expenditure Budget	0002	187,258.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,357.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,357.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	77,901.19
District Mills	999	6.79
Total Estimated Revenues to Fund Adopted Budget	0004	187,258.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Expedition	2026	74,150.00	0.00	14,830.00	14,830.00
2022 Freightliner Coach Bus	2023	301,150.00	180,690.00	60,230.00	60,230.00
2004 International rebuilt engine	2020	14,205.94	17,047.14	2,841.19	2,841.19
2004 International Coach Activity Bus	2018	39,000.00	58,500.00	N/A	NA
16 channel bus radio system	2016	599.62	899.43	N/A	NA
2016 Bluebird Activity Bus	2016	161,500.00	242,250.00	N/A	NA
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					77,901.19

13 Tuition Fund

Adopted Budget	0001	27,948.55

Budget Uses

Expenditure Budget	0002	27,948.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,344.08
Unreserved Fund Balance Reappropriated	0970	16,344.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,604.47
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	27,948.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

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14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	224,863.98
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	144,863.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	255,136.02
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

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17 Adult Education Fund

Adopted Budget	0001	17,303.47

Budget Uses

Expenditure Budget	0002	17,303.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,303.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,303.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,303.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	121,623.57

Budget Uses

Expenditure Budget	0002	121,623.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,619.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,619.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,004.38
District Tax Levy	1110	45,000.00
District Mills	999	3.92
Total Estimated Revenues to Fund Adopted Budget	0004	121,623.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

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29 Flexibility Fund

Adopted Budget	0001	211,486.27

Budget Uses

Expenditure Budget	0002	211,486.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,846.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196,846.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,640.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,486.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

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Submit ID: 0884-03378181

50 Debt Service Fund
012298

Taxable Value		11,479,444.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	425.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	425.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	425.22

Budget Report
FY 2027

50 Teton

0884 Choteau H S

Submit ID: 0884-03378181

61 Building Reserve Fund

Adopted Budget	0001	130,984.95

Budget Uses

Expenditure Budget	0002	130,984.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,219.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,219.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,212.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	60,553.00
District Mills		999	5.28
Building Reserve Voted Mills		0134	4.36
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	130,984.95

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	10	612	50,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2027

29 McCone

0547 Circle Elem

Submit ID: 0547-62245940

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 133	N/A	5,922,509

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Krista Beery

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

29 McCone

0547 Circle Elem

Submit ID: 0547-62245940

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,324,866.45	365,912.63	10%	27.62%	5,551.38	1,083,527.62	235,787.45	39.81
10 Transportation	240,000.00	48,000.00	20%	20.00%	34,470.87	113,251.71	92,277.42	15.58
11 Bus Depreciation Reserve	229,115.12	0.00	N/A	0.00%	216,595.62	0.00	12,519.50	2.11
13 Tuition	12,000.00		N/A		3,878.03	0.00	8,121.97	1.37
14 Retirement	200,000.00	40,000.00	20%	20.00%	45,696.38	154,303.62		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	3,839.94	0.00	4,660.06	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,581.94	0.00	N/A	0.00%	31,693.82	888.12	25,000.00	4.22
29 Flexibility	42,771.71	0.00	N/A	0.00%	40,691.44	2,080.27	0.00	0.00
61 Building Reserve	950,518.31	0.00	N/A	0.00%	804,648.31	44,696.00	101,174.00	17.09
Total of All Funds	3,065,353.53	456,887.63			1,187,065.79	1,398,747.34	479,540.40	80.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

29 McCone

0547 Circle Elem

Submit ID: 0547-62245940

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	101	*
M1	CIRCLE 7-8	32	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	507,944.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,916.82
D.	At Risk Student	(I-D)	4,307.67
E.	Indian Education For All	(I-E)	3,475.29
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	3,327.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,737.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,245.93
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	138
B.	BASE Budget Limit	(II-B)	1,048,333.23
C.	Maximum Budget Limit	(II-C)	1,293,870.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	266,565.60
E.	Adopted Budget	(II-E)	1,314,898.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,053,687.52
H.	Maximum Budget Limit	(II-H)	1,298,345.95
I.	Highest Budget Without a Vote	(II-I)	1,324,866.45
J.	Highest Budget	(II-J)	1,324,866.45
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,324,866.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		132,486.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		233,425.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	233,425.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,551.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,551.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		371,464.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,324,866.45
1.	BASE Budget Limit	(V-A1)	1,053,687.52	
2.	Over-BASE Budget	(V-A2)	271,178.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		507,944.43
1.	Direct State Aid Paid By State	(V-B1)	507,944.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,916.82
D.	At Risk Student	(V-D)		4,307.67
E.	Indian Education For All	(V-E)		3,475.29
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		3,327.66
H.	Special Education Allowable Cost Payment	(V-H)		21,737.79
I.	Remaining Fund Balance Available	(V-I)		5,551.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,450.20
1.	Actual Non-Levy Revenue	(V-J1)	20,450.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		386,720.28
1.	Elementary County BASE Distribution	(V-L1)	386,720.28	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,053,687.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,391.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	35,391.48	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		235,787.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		271,178.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.81
	1. District Property Tax Levy Mills	(V-S1)	39.81	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

29 McCone

0547 Circle Elem

Submit ID: 0547-62245940

01 General Fund

Adopted Budget	0001	1,324,866.45

Budget Uses

Expenditure Budget	0002	1,324,866.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,551.38
Direct State Aid	3110	507,944.43
Quality Educator	3111	99,916.82
At Risk Student	3112	4,307.67
Indian Education For All	3113	3,475.29
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	21,737.79
Data For Achievement	3116	3,327.66
Elementary County BASE Distribution	2250	386,720.28
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,247.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,202.88
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,391.48
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	235,787.45		
District Tax Levy			1110	235,787.45
Total Estimated Revenues to Fund Adopted Budget			0004	1,324,866.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	102,956.09
Contingency	0006	10,295.61
Over-Schedule	0011	126,748.30
Fund Balance for Budget	TFS48	82,470.87
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	34,470.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,312.92
State - On-Schedule Transportation Reimbursement	3210	84,938.79
District Tax Levy	1110	92,277.42
District Mills	999	15.58
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	229,115.12

Budget Uses

Expenditure Budget	0002	229,115.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	216,595.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	216,595.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	229,115.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021IC CE	2020	62,597.50	75,117.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					12,519.50

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,878.03
Unreserved Fund Balance Reappropriated	0970	3,878.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,121.97
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,696.38
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	45,696.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,303.62
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,814.94
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	3,839.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,660.06
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	57,581.94

Budget Uses

Expenditure Budget	0002	57,581.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,693.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,693.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	888.12
District Tax Levy	1110	25,000.00
District Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	57,581.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	42,771.71

Budget Uses

Expenditure Budget	0002	42,771.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,691.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,691.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,080.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,771.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 0547-62245940

61 Building Reserve Fund

Adopted Budget	0001	950,518.31

Budget Uses

Expenditure Budget	0002	950,518.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	804,648.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	804,648.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,696.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
District Tax Levy		1110	101,174.00
District Mills		999	17.09
Building Reserve Voted Mills		0134	15.20
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	950,518.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	270,000.00	3	612	180,000.00	90,000.00	90,000.00
Total						90,000.00

Budget Report
FY 2027

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0548 Circle H S

Submit ID: 0548-81372532

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	70	8,559,793

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Krista Beery

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
29 McCone
0548 Circle H S

Submit ID: 0548-81372532

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,158,881.93	285,571.31	10%	24.64%	24,819.23	845,210.46	288,852.24	33.75
10 Transportation	230,000.00	46,000.00	20%	20.00%	35,236.38	113,251.71	81,511.91	9.52
11 Bus Depreciation Reserve	190,324.78	0.00	N/A	0.00%	177,805.28	0.00	12,519.50	1.46
13 Tuition	15,000.00		N/A		1,060.50	0.00	13,939.50	1.63
14 Retirement	175,000.00	35,000.00	20%	20.00%	66,829.29	108,170.71		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	88.25	0.00	8,411.75	0.98
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,351.02	0.00	N/A	0.00%	36,623.18	727.84	25,000.00	2.92
29 Flexibility	157,833.15	0.00	N/A	0.00%	148,436.18	9,396.97	0.00	0.00
61 Building Reserve	327,731.12	0.00	N/A	0.00%	218,991.12	38,992.00	69,748.00	8.15
Total of All Funds	2,325,622.00	369,546.31			709,889.41	1,115,749.69	499,982.90	58.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0548 Circle H S

Submit ID: 0548-81372532

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 70 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	435,295.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,907.44
D.	At Risk Student	(I-D)	1,678.73
E.	Indian Education For All	(I-E)	1,829.10
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,751.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,953.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,651.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	883,686.57
C.	Maximum Budget Limit	(II-C)	1,092,646.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,264.81
E.	Adopted Budget	(II-E)	1,153,951.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	863,525.90
H.	Maximum Budget Limit	(II-H)	1,067,051.52
I.	Highest Budget Without a Vote	(II-I)	1,158,881.93
J.	Highest Budget	(II-J)	1,158,881.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,158,881.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		115,888.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		169,683.12
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	169,683.12	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,819.23
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	24,819.23	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		310,390.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,158,881.93
	1. BASE Budget Limit	(V-A1)	863,525.90	
	2. Over-BASE Budget	(V-A2)	295,356.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		435,295.53
	1. Direct State Aid Paid By State	(V-B1)	435,295.53	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,907.44
D.	At Risk Student	(V-D)		1,678.73
E.	Indian Education For All	(V-E)		1,829.10
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,751.40
H.	Special Education Allowable Cost Payment	(V-H)		10,953.15
I.	Remaining Fund Balance Available	(V-I)		24,819.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,341.08
	1. Actual Non-Levy Revenue	(V-J1)	24,341.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		300,438.24
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	300,438.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		863,525.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,503.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	6,503.79	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		288,852.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		295,356.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		33.75
	1. District Property Tax Levy Mills	(V-S1)	33.75	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		33.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
29 McCone

0548 Circle H S

Submit ID: 0548-81372532

01 General Fund

Adopted Budget	0001	1,158,881.93

Budget Uses

Expenditure Budget	0002	1,158,881.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,819.23
Direct State Aid	3110	435,295.53
Quality Educator	3111	61,907.44
At Risk Student	3112	1,678.73
Indian Education For All	3113	1,829.10
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	10,953.15
Data For Achievement	3116	1,751.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	300,438.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,067.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10,273.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,503.79
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	288,852.24		
District Tax Levy			1110	288,852.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,158,881.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	102,956.09
Contingency	0006	10,295.61
Over-Schedule	0011	116,748.30
Fund Balance for Budget	TFS48	81,236.38
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	35,236.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,312.92
State - On-Schedule Transportation Reimbursement	3210	84,938.79
District Tax Levy	1110	81,511.91
District Mills	999	9.52
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

29 McCone

0548 Circle H S

Submit ID: 0548-81372532

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	190,324.78

Budget Uses

Expenditure Budget	0002	190,324.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	177,805.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	177,805.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	190,324.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE	2020	62,597.50	75,117.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
Total					12,519.50

Budget Report
FY 2027
29 McCone

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Submit ID: 0548-81372532

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,060.50
Unreserved Fund Balance Reappropriated	0970	1,060.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,939.50
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
29 McCone

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Submit ID: 0548-81372532

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,829.29
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	66,829.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	108,170.71
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
29 McCone

0548 Circle H S

Submit ID: 0548-81372532

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,063.25
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	88.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,411.75
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	62,351.02

Budget Uses

Expenditure Budget	0002	62,351.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,623.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,623.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	727.84
District Tax Levy	1110	25,000.00
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	62,351.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
29 McCone

0548 Circle H S

Submit ID: 0548-81372532

29 Flexibility Fund

Adopted Budget	0001	157,833.15

Budget Uses

Expenditure Budget	0002	157,833.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,436.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	148,436.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,396.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	157,833.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

29 McCone

0548 Circle H S

Submit ID: 0548-81372532

61 Building Reserve Fund

Adopted Budget	0001	327,731.12

Budget Uses

Expenditure Budget	0002	327,731.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218,991.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218,991.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,992.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
District Tax Levy		1110	69,748.00
District Mills		999	8.15
Building Reserve Voted Mills		0134	7.01
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	327,731.12

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	180,000.00	3	612	0.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2027

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-22518661

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 397	N/A	10,735,990

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Milton

(Signature) (Date)

Chairperson, School Trustees: Sarah Brown

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-22518661

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,241,751.98	881,296.91	10%	27.19%	0.00	2,872,384.77	369,367.21	34.40
10 Transportation	298,447.05	59,689.41	20%	20.00%	16,806.23	115,259.76	166,381.06	15.50
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	117,623.35		N/A		2,372.49	0.00	115,250.86	10.74
14 Retirement	432,571.75	86,514.35	20%	20.00%	24,163.19	408,408.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,426.52	0.00	N/A	0.00%	81,410.70	2,355.82	20,660.00	1.92
29 Flexibility	19,833.11	0.00	N/A	0.00%	19,833.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	4,214,653.76	1,027,500.67			144,585.72	3,398,408.91	671,659.13	62.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-22518661

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	308 *
M1	CLANCY 7-8	89 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,343,591.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	261,811.20
D.	At Risk Student	(I-D)	4,124.12
E.	Indian Education For All	(I-E)	10,373.61
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	9,932.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	66,898.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,299.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	399
B.	BASE Budget Limit	(II-B)	2,719,276.32
C.	Maximum Budget Limit	(II-C)	3,417,586.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	3,088,643.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,794,993.44
H.	Maximum Budget Limit	(II-H)	3,507,971.15
I.	Highest Budget Without a Vote	(II-I)	3,241,751.98
J.	Highest Budget	(II-J)	3,507,971.15
K.	Highest Voted Amount	(II-K)	266,219.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,241,751.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		324,175.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		557,121.71
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	557,121.71	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		881,296.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,241,751.98
1.	BASE Budget Limit	(V-A1)	2,794,993.44	
2.	Over-BASE Budget	(V-A2)	446,758.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,343,591.44
1.	Direct State Aid Paid By State	(V-B1)	1,343,591.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		261,811.20
D.	At Risk Student	(V-D)		4,124.12
E.	Indian Education For All	(V-E)		10,373.61
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		9,932.94
H.	Special Education Allowable Cost Payment	(V-H)		66,898.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		58,964.66
1.	Actual Non-Levy Revenue	(V-J1)	58,964.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,037,761.00
1.	Elementary County BASE Distribution	(V-L1)	1,037,761.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,794,993.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		77,391.33
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	77,391.33	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		446,758.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		34.40
	1. District Property Tax Levy Mills	(V-S1)	34.40	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		34.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-22518661

01 General Fund

Adopted Budget	0001	3,241,751.98

Budget Uses

Expenditure Budget	0002	3,241,751.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,343,591.44
Quality Educator	3111	261,811.20
At Risk Student	3112	4,124.12
Indian Education For All	3113	10,373.61
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	66,898.47
Data For Achievement	3116	9,932.94
Elementary County BASE Distribution	2250	1,037,761.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	58,714.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	250.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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22 Jefferson
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	77,391.33
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	369,367.21
Total Estimated Revenues to Fund Adopted Budget			0004	3,241,751.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	298,447.05

Budget Uses

Expenditure Budget	0002	298,447.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	104,781.60
Contingency	0006	10,478.16
Over-Schedule	0011	183,187.29
Fund Balance for Budget	TFS48	76,495.64
Operating Reserve	0961	59,689.41
Unreserved Fund Balance Reappropriated	0970	16,806.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,814.94
State - On-Schedule Transportation Reimbursement	3210	86,444.82
District Tax Levy	1110	166,381.06
District Mills	999	15.50
Total Estimated Revenues to Fund Adopted Budget	0004	298,447.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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22 Jefferson
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13 Tuition Fund

Adopted Budget	0001	117,623.35

Budget Uses

Expenditure Budget	0002	117,623.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,372.49
Unreserved Fund Balance Reappropriated	0970	2,372.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,250.86
District Mills	999	10.74
Total Estimated Revenues to Fund Adopted Budget	0004	117,623.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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22 Jefferson

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14 Retirement Fund

Adopted Budget	0001	432,571.75

Budget Uses

Expenditure Budget	0002	432,571.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,677.54
Operating Reserve	0961	86,514.35
Unreserved Fund Balance Reappropriated	0970	24,163.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	408,408.56
Total Estimated Revenues to Fund Adopted Budget	0004	432,571.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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22 Jefferson
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	104,426.52

Budget Uses

Expenditure Budget	0002	104,426.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,410.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,410.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,355.82
District Tax Levy	1110	20,660.00
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	104,426.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,833.11

Budget Uses

Expenditure Budget	0002	19,833.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,833.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,833.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,833.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	878,286

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	158,769.58	13,829.11	10%	8.71%	0.00	116,926.90	41,842.68	47.64
10 Transportation	16,107.30	963.79	20%	5.98%	0.00	16,107.31	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	15,638.00		N/A		302.76	0.00	15,335.24	17.46
14 Retirement	20,000.00	4,000.00	20%	20.00%	5,104.24	14,895.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	801.40	0.00	N/A	0.00%	702.90	98.50	0.00	0.00
29 Flexibility	2,208.54	0.00	N/A	0.00%	1,958.54	250.00	0.00	0.00
61 Building Reserve	22,580.60	0.00	N/A	0.00%	22,580.60	0.00	0.00	0.00
Total of All Funds	236,105.42	18,792.90			30,649.04	148,278.47	57,177.92	65.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	721.33
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,348.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	449.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	130,654.72
C.	Maximum Budget Limit	(II-C)	159,305.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,650.31
E.	Adopted Budget	(II-E)	159,305.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,859.89
H.	Maximum Budget Limit	(II-H)	143,379.99
I.	Highest Budget Without a Vote	(II-I)	158,836.59
J.	Highest Budget	(II-J)	160,126.46
K.	Highest Voted Amount	(II-K)	1,289.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	158,769.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,829.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,829.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		158,769.58
1.	BASE Budget Limit	(V-A1)	116,859.89	
2.	Over-BASE Budget	(V-A2)	41,909.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		721.33
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,348.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		434.94
1.	Actual Non-Levy Revenue	(V-J1)	434.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		45,981.65
1.	Elementary County BASE Distribution	(V-L1)	45,981.66	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,859.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		67.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	67.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,842.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,909.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		47.64
	1. District Property Tax Levy Mills	(V-S1)	47.64	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		47.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

01 General Fund

Adopted Budget	0001	158,769.58

Budget Uses

Expenditure Budget	0002	158,769.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	9,740.00
At Risk Student	3112	721.33
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	1,348.08
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	45,981.66
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	434.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-31790811

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	67.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	41,842.68		
District Tax Levy			1110	41,842.68
Total Estimated Revenues to Fund Adopted Budget			0004	158,769.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	16,107.30

Budget Uses

Expenditure Budget	0002	16,107.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,643.00
Contingency	0006	1,464.30
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	963.79
Operating Reserve	0961	963.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,026.82
State - On-Schedule Transportation Reimbursement	3210	12,080.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,107.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.01

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-31790811

13 Tuition Fund

Adopted Budget	0001	15,638.00

Budget Uses

Expenditure Budget	0002	15,638.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	302.76
Unreserved Fund Balance Reappropriated	0970	302.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,335.24
District Mills	999	17.46
Total Estimated Revenues to Fund Adopted Budget	0004	15,638.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-31790811

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,104.24
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	5,104.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,895.76
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	801.40

Budget Uses

Expenditure Budget	0002	801.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	702.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	98.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	801.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-31790811

29 Flexibility Fund

Adopted Budget	0001	2,208.54

Budget Uses

Expenditure Budget	0002	2,208.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,958.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,958.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,208.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-31790811

61 Building Reserve Fund

Adopted Budget	0001	22,580.60

Budget Uses

Expenditure Budget	0002	22,580.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,580.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,580.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,580.60

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 232	N/A	7,095,558

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marcella

(Signature) (Date)

Chairperson, School Trustees: Megan Handley

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,115,769.76	169,810.48	10%	8.03%	0.00	1,802,009.93	313,759.83	44.22
10 Transportation	355,585.38	71,117.08	20%	20.00%	23,120.84	90,166.07	242,298.47	34.15
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	276,003.82		N/A		526.50	0.00	275,477.32	38.82
14 Retirement	361,494.46	72,298.89	20%	20.00%	68,150.45	293,344.01		
17 Adult Education	42,466.36	0.00	35%	0.00%	42,466.36	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,040.08	0.00	N/A	0.00%	68,545.23	1,494.85	40,000.00	5.64
29 Flexibility	118,405.16	0.00	N/A	0.00%	118,405.16	0.00	0.00	0.00
61 Building Reserve	327,732.93	0.00	N/A	0.00%	260,707.93	53,620.00	13,405.00	1.89
Total of All Funds	3,707,497.95	313,226.45			581,922.47	2,240,634.86	884,940.62	124.72

50 Debt Service **Tax Jurisdiction**								
CLINTON	291,950.00	0.00	20-9-438	0.00%	35,336.99	0.00	256,613.01	36.17

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	184 *
M1	CLINTON 7-8	48 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	816,263.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,632.00
D.	At Risk Student	(I-D)	8,181.21
E.	Indian Education For All	(I-E)	6,062.16
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	5,804.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	87,700.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,919.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	235
B.	BASE Budget Limit	(II-B)	1,744,716.40
C.	Maximum Budget Limit	(II-C)	2,200,107.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,759.83
E.	Adopted Budget	(II-E)	2,058,476.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,773,526.39
H.	Maximum Budget Limit	(II-H)	2,247,937.02
I.	Highest Budget Without a Vote	(II-I)	2,115,769.76
J.	Highest Budget	(II-J)	2,247,937.02
K.	Highest Voted Amount	(II-K)	132,167.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,115,769.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,810.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		169,810.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,115,769.76
1.	BASE Budget Limit	(V-A1)	1,773,526.39	
2.	Over-BASE Budget	(V-A2)	342,243.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		816,263.48
1.	Direct State Aid Paid By State	(V-B1)	816,263.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,632.00
D.	At Risk Student	(V-D)		8,181.21
E.	Indian Education For All	(V-E)		6,062.16
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		5,804.64
H.	Special Education Allowable Cost Payment	(V-H)		87,700.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,100.09
1.	Actual Non-Levy Revenue	(V-J1)	11,100.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		673,758.45
1.	Elementary County BASE Distribution	(V-L1)	673,758.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,773,526.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		28,483.54
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	28,483.54	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		342,243.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		44.22
1.	District Property Tax Levy Mills	(V-S1)	44.22	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		44.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

01 General Fund

Adopted Budget	0001	2,115,769.76

Budget Uses

Expenditure Budget	0002	2,115,769.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	816,263.48
Quality Educator	3111	163,632.00
At Risk Student	3112	8,181.21
Indian Education For All	3113	6,062.16
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	87,700.36
Data For Achievement	3116	5,804.64
Elementary County BASE Distribution	2250	673,758.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,100.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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32 Missoula
0595 Clinton Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,483.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	313,759.83
Total Estimated Revenues to Fund Adopted Budget			0004	2,115,769.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	355,585.38

Budget Uses

Expenditure Budget	0002	355,585.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	81,969.15
Contingency	0006	8,196.91
Over-Schedule	0011	265,419.32
Fund Balance for Budget	TFS48	94,237.92
Operating Reserve	0961	71,117.08
Unreserved Fund Balance Reappropriated	0970	23,120.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,541.51
State - On-Schedule Transportation Reimbursement	3210	67,624.56
District Tax Levy	1110	242,298.47
District Mills	999	34.15
Total Estimated Revenues to Fund Adopted Budget	0004	355,585.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

13 Tuition Fund

Adopted Budget	0001	276,003.82

Budget Uses

Expenditure Budget	0002	276,003.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	526.50
Unreserved Fund Balance Reappropriated	0970	526.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	275,477.32
District Mills	999	38.82
Total Estimated Revenues to Fund Adopted Budget	0004	276,003.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

14 Retirement Fund

Adopted Budget	0001	361,494.46

Budget Uses

Expenditure Budget	0002	361,494.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,449.34
Operating Reserve	0961	72,298.89
Unreserved Fund Balance Reappropriated	0970	68,150.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	293,344.01
Total Estimated Revenues to Fund Adopted Budget	0004	361,494.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,466.36

Budget Uses

Expenditure Budget	0002	42,466.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,466.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,466.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,466.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110,040.08

Budget Uses

Expenditure Budget	0002	110,040.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,545.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,545.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,494.85
District Tax Levy	1110	40,000.00
District Mills	999	5.64
Total Estimated Revenues to Fund Adopted Budget	0004	110,040.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	118,405.16

Budget Uses

Expenditure Budget	0002	118,405.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,405.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,405.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	118,405.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

50 Debt Service Fund
CLINTON

Taxable Value		7,095,558.00
Adopted Budget	0001	291,950.00

Budget Uses

Expenditure Budget	0002	291,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,336.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,336.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	256,613.01
Jurisdiction Mills	999	36.17
Total Estimated Revenues to Fund Adopted Budget	0004	291,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	4,000,000.00	2,745,000.00	180,000.00	111,450.00	500.00
Total Bond Requirements							291,950.00
Total Debt Service Requirements						0002	291,950.00

Budget Report
FY 2027

32 Missoula

0595 Clinton Elem

Submit ID: 0595-22545580

61 Building Reserve Fund

Adopted Budget	0001	327,732.93

Budget Uses

Expenditure Budget	0002	327,732.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	260,707.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	260,707.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	53,620.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	13,405.00
District Mills	999	1.89
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	327,732.93

Budget Report
FY 2027

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	4,571,423

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	134,344.38	13,434.44	10%	10.00%	7,523.50	117,256.88	9,564.00	2.09
10 Transportation	48,100.00	2,000.00	20%	4.16%	2,682.78	24,200.00	21,217.22	4.64
11 Bus Depreciation Reserve	133,243.38	0.00	N/A	0.00%	118,643.38	0.00	14,600.00	3.19
13 Tuition	24,000.00		N/A		3,509.59	0.00	20,490.41	4.48
14 Retirement	16,115.00	2,500.00	20%	15.51%	4,201.71	11,913.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,658.22	0.00	N/A	0.00%	1,553.05	105.17	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	357,464.61	17,934.44			138,117.64	153,475.34	65,871.63	14.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,856.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,805.86
E.	Indian Education For All	(I-E)	287.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	275.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,179.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	393.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	137,000.03
C.	Maximum Budget Limit	(II-C)	167,734.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,564.00
E.	Adopted Budget	(II-E)	146,564.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	124,780.38
H.	Maximum Budget Limit	(II-H)	152,952.84
I.	Highest Budget Without a Vote	(II-I)	134,344.38
J.	Highest Budget	(II-J)	152,952.84
K.	Highest Voted Amount	(II-K)	18,608.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	134,344.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,434.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,523.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,523.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,957.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		134,344.38
1.	BASE Budget Limit	(V-A1)	124,780.38	
2.	Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,856.37
1.	Direct State Aid Paid By State	(V-B1)	60,856.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,805.86
E.	Indian Education For All	(V-E)		287.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		275.22
H.	Special Education Allowable Cost Payment	(V-H)		1,179.57
I.	Remaining Fund Balance Available	(V-I)		7,523.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,614.79
1.	Actual Non-Levy Revenue	(V-J1)	2,614.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		38,549.64
1.	Elementary County BASE Distribution	(V-L1)	38,549.64	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		124,780.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,564.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		2.09
	1. District Property Tax Levy Mills	(V-S1)	2.09	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		2.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

01 General Fund

Adopted Budget	0001	134,344.38

Budget Uses

Expenditure Budget	0002	134,344.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,523.50
Direct State Aid	3110	60,856.37
Quality Educator	3111	11,688.00
At Risk Student	3112	1,805.86
Indian Education For All	3113	287.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,179.57
Data For Achievement	3116	275.22
Elementary County BASE Distribution	2250	38,549.64
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,614.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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17 Garfield
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	9,564.00		
District Tax Levy			1110	9,564.00
Total Estimated Revenues to Fund Adopted Budget			0004	134,344.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,100.00

Budget Uses

Expenditure Budget	0002	48,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,000.00
Contingency	0006	2,200.00
Over-Schedule	0011	23,900.00
Fund Balance for Budget	TFS48	4,682.78
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	2,682.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,050.00
State - On-Schedule Transportation Reimbursement	3210	18,150.00
District Tax Levy	1110	21,217.22
District Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	48,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	133,243.38

Budget Uses

Expenditure Budget	0002	133,243.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,643.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,643.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,600.00
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	133,243.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevy Suburban	2025	41,000.00	8,200.00	8,200.00	8,200.00
2023 Chevy Suburban E Bus	2025	31,999.99	6,400.00	6,400.00	6,400.00
2017 FORD MICO BIRD 4X4	2017	75,000.00	112,500.00	N/A	NA
Total					14,600.00

Budget Report
FY 2027
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-70392097

13 Tuition Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,509.59
Unreserved Fund Balance Reappropriated	0970	3,509.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,490.41
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

14 Retirement Fund

Adopted Budget	0001	16,115.00

Budget Uses

Expenditure Budget	0002	16,115.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,701.71
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	4,201.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,913.29
Total Estimated Revenues to Fund Adopted Budget	0004	16,115.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-70392097

28 Technology Fund

Adopted Budget	0001	1,658.22

Budget Uses

Expenditure Budget	0002	1,658.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,553.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,553.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	105.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,658.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-70392097

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-70392097

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 338	N/A	58,338,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,798,054.88	480,021.94	10%	10.00%	56,062.51	4,034,402.13	707,590.24	12.13
10 Transportation	245,000.00	49,000.00	20%	20.00%	163,580.38	81,419.62	0.00	0.00
11 Bus Depreciation Reserve	1,149,120.01	0.00	N/A	0.00%	1,101,387.20	47,732.81	0.00	0.00
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	0.09
14 Retirement	775,000.00	155,000.00	20%	20.00%	53,257.11	721,742.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	485,467.74	0.00	N/A	0.00%	61,943.73	73,524.01	350,000.00	6.00
29 Flexibility	393,586.99	0.00	N/A	0.00%	386,672.04	6,914.95	0.00	0.00
61 Building Reserve	676,457.84	0.00	N/A	0.00%	504,352.48	117,429.26	54,676.10	0.94
Total of All Funds	8,527,687.46	684,021.94			2,327,255.45	5,083,165.67	1,117,266.34	19.16

50 Debt Service Tax Jurisdiction								
0796	457,756.25	0.00	20-9-438	0.00%	0.00	0.00	457,756.25	7.85

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	257 *
M1	COLSTRIP 7-8	81 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,159,061.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	313,238.40
D.	At Risk Student	(I-D)	12,832.26
E.	Indian Education For All	(I-E)	8,831.94
F.	American Indian Achievement Gap	(I-F)	33,280.00
G.	Data For Achievement	(I-G)	8,456.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	160,701.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	360
B.	BASE Budget Limit	(II-B)	2,629,348.28
C.	Maximum Budget Limit	(II-C)	3,214,959.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	858,514.28
E.	Adopted Budget	(II-E)	4,789,704.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,676,003.81
H.	Maximum Budget Limit	(II-H)	3,291,020.18
I.	Highest Budget Without a Vote	(II-I)	4,798,054.88
J.	Highest Budget	(II-J)	4,798,054.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,798,054.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		479,805.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		216.45
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	216.45	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		56,062.51
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	222.52	
	2. Remaining Fund Balance Available (970b)	(III-D2)	55,839.99	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		536,084.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,798,054.88
	1. BASE Budget Limit	(V-A1)	2,676,003.81	
	2. Over-BASE Budget	(V-A2)	2,122,051.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,159,061.52
	1. Direct State Aid Paid By State	(V-B1)	1,159,061.52	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		313,238.40
D.	At Risk Student	(V-D)		12,832.26
E.	Indian Education For All	(V-E)		8,831.94
F.	American Indian Achievement Gap	(V-F)		33,280.00
G.	Data For Achievement	(V-G)		8,456.76
H.	Special Education Allowable Cost Payment	(V-H)		160,701.01
I.	Remaining Fund Balance Available	(V-I)		55,839.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,322,161.38
	1. Actual Non-Levy Revenue	(V-J1)	23,154.49	
	2. Anticipated Non-Levy Revenue	(V-J2)	2,299,006.89	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,676,003.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,398,399.45
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,081,367.43
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	222.52	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	15,838.86	
	6. School Block Grant Coal Mitigation	(V-O6)	1,065,306.05	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		707,590.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,187,357.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.13
	1. District Property Tax Levy Mills	(V-S1)	12.13	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

01 General Fund

Adopted Budget	0001	4,798,054.88

Budget Uses

Expenditure Budget	0002	4,798,054.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	56,062.51
Direct State Aid	3110	1,159,061.52
Quality Educator	3111	313,238.40
At Risk Student	3112	12,832.26
Indian Education For All	3113	8,831.94
American Indian Achievement Gap	3114	33,280.00
State Special Education Allowable Cost Payment to Districts	3115	160,701.01
Data For Achievement	3116	8,456.76
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,460.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,693.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	1,233,700.84
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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44 Rosebud
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,838.86
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	1,065,306.05

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	707,590.24		
District Tax Levy			1110	707,590.24
Total Estimated Revenues to Fund Adopted Budget			0004	4,798,054.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	181,026.01
Contingency	0006	18,102.60
Over-Schedule	0011	45,871.39
Fund Balance for Budget	TFS48	212,580.38
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	163,580.38

Estimated Funding Sources

Coal Gross Proceeds	1123	45,352.68
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	36,066.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,149,120.01

Budget Uses

Expenditure Budget	0002	1,149,120.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,101,387.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,101,387.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	47,732.81
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,149,120.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	89,753.30	0.00	17,950.66	0.00
2024 IC RE 3319	2024	89,753.30	0.00	17,950.66	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI J4500 Intercity Coach	2021	488,000.00	0.00	97,600.00	0.00
2021 Freightliner M2 Coachliner DXL	2021	321,650.00	0.00	64,330.00	0.00
2022 IC CE	2021	97,867.00	0.00	19,573.40	0.00
2022 IC Conventional	2021	97,867.00	0.00	19,573.40	0.00
2019 MCI Model J4500 56-pass	2020	157,500.00	63,000.00	31,500.00	0.00
2019 Ford Econoline E350 14-pass	2019	26,338.00	15,802.80	5,267.60	0.00
2019 IC Integrated RE S	2019	64,265.00	51,412.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	39,910.80	13,303.60	0.00
Trooper TL4 mobile bus video system	2013	36,649.00	45,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

Budget Report
FY 2027
44 Rosebud
0796 Colstrip Elem

Submit ID: 0796-37158544

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	775,000.00

Budget Uses

Expenditure Budget	0002	775,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	208,257.11
Operating Reserve	0961	155,000.00
Unreserved Fund Balance Reappropriated	0970	53,257.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	721,742.89
Total Estimated Revenues to Fund Adopted Budget	0004	775,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

28 Technology Fund

Adopted Budget	0001	485,467.74

Budget Uses

Expenditure Budget	0002	485,467.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,943.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,943.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	71,268.49
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,255.52
District Tax Levy	1110	350,000.00
District Mills	999	6.00
Total Estimated Revenues to Fund Adopted Budget	0004	485,467.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

29 Flexibility Fund

Adopted Budget	0001	393,586.99

Budget Uses

Expenditure Budget	0002	393,586.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	386,672.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386,672.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,914.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	393,586.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

50 Debt Service Fund

0796

Taxable Value		58,338,739.00
Adopted Budget	0001	457,756.25

Budget Uses

Expenditure Budget	0002	457,756.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	457,756.25
Jurisdiction Mills	999	7.85
Total Estimated Revenues to Fund Adopted Budget	0004	457,756.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/18/2026	06/30/2036	3,465,000.00	3,245,000.00	220,000.00	237,256.25	500.00
Total Bond Requirements							457,756.25
Total Debt Service Requirements						0002	457,756.25

Budget Report
FY 2027

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-37158544

61 Building Reserve Fund

Adopted Budget		0001	676,457.84

Budget Uses

Expenditure Budget		0002	676,457.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	504,352.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	504,352.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	90,705.36
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,723.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	54,676.10
District Mills		999	0.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.94
Total Estimated Revenues to Fund Adopted Budget		0004	676,457.84

Budget Report
FY 2027

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	157	58,338,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
44 Rosebud
0797 Colstrip H S

Submit ID: 0797-49768040

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,017,727.10	301,939.15	10%	10.01%	11,372.86	2,394,035.27	612,318.97	10.50
10 Transportation	240,000.00	48,000.00	20%	20.00%	176,454.17	63,545.83	0.00	0.00
11 Bus Depreciation Reserve	590,526.22	0.00	N/A	0.00%	559,077.27	31,448.95	0.00	0.00
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	0.09
14 Retirement	530,000.00	106,000.00	20%	20.00%	36,214.37	493,785.63		
17 Adult Education	125,000.00	43,750.00	35%	35.00%	184,146.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	342,255.06	0.00	N/A	0.00%	72,368.93	69,886.13	200,000.00	3.43
29 Flexibility	340,107.69	0.00	N/A	0.00%	312,211.85	27,895.84	0.00	0.00
61 Building Reserve	369,810.81	0.00	N/A	0.00%	280,595.65	62,348.60	26,866.56	0.46
Total of All Funds	5,560,426.88	499,689.15			1,632,441.66	3,142,946.25	844,185.53	14.48

50 Debt Service Tax Jurisdiction								
0797	1,175,929.86	0.00	20-9-438	0.00%	0.00	0.00	1,175,929.86	20.16

Budget Report
FY 2027

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 157 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	766,260.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,177.60
D.	At Risk Student	(I-D)	4,867.80
E.	Indian Education For All	(I-E)	4,102.41
F.	American Indian Achievement Gap	(I-F)	15,104.00
G.	Data For Achievement	(I-G)	3,928.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,442.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	1,653,886.39
C.	Maximum Budget Limit	(II-C)	2,028,300.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	745,353.33
E.	Adopted Budget	(II-E)	3,009,989.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,628,183.14
H.	Maximum Budget Limit	(II-H)	2,001,294.65
I.	Highest Budget Without a Vote	(II-I)	3,017,727.10
J.	Highest Budget	(II-J)	3,017,727.10
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,017,727.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			301,772.71
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			166.44
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	166.44		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			11,372.86
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	11,372.86		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			313,312.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,017,727.10
	1. BASE Budget Limit	(V-A1)	1,628,183.14	
	2. Over-BASE Budget	(V-A2)	1,389,543.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		766,260.36
	1. Direct State Aid Paid By State	(V-B1)	766,260.36	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,177.60
D.	At Risk Student	(V-D)		4,867.80
E.	Indian Education For All	(V-E)		4,102.41
F.	American Indian Achievement Gap	(V-F)		15,104.00
G.	Data For Achievement	(V-G)		3,928.14
H.	Special Education Allowable Cost Payment	(V-H)		50,442.85
I.	Remaining Fund Balance Available	(V-I)		11,372.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,389,792.61
	1. Actual Non-Levy Revenue	(V-J1)	19,404.87	
	2. Anticipated Non-Levy Revenue	(V-J2)	1,370,387.74	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,628,183.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		775,865.49
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		629,327.45
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,359.50	
	6. School Block Grant Coal Mitigation	(V-O6)	627,967.95	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		612,318.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,017,511.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.50
	1. District Property Tax Levy Mills	(V-S1)	10.50	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

01 General Fund

Adopted Budget	0001	3,017,727.10

Budget Uses

Expenditure Budget	0002	3,017,727.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,372.86
Direct State Aid	3110	766,260.36
Quality Educator	3111	158,177.60
At Risk Student	3112	4,867.80
Indian Education For All	3113	4,102.41
American Indian Achievement Gap	3114	15,104.00
State Special Education Allowable Cost Payment to Districts	3115	50,442.85
Data For Achievement	3116	3,928.14
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,352.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,052.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	742,419.79
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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44 Rosebud
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Submit ID: 0797-49768040

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,359.50
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	627,967.95

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	612,318.97		
District Tax Levy			1110	612,318.97
Total Estimated Revenues to Fund Adopted Budget			0004	3,017,727.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	114,372.75
Contingency	0006	11,437.28
Over-Schedule	0011	114,189.97
Fund Balance for Budget	TFS48	224,454.17
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	176,454.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	63,545.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	590,526.22

Budget Uses

Expenditure Budget	0002	590,526.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	559,077.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	559,077.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	31,448.95
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	590,526.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	59,835.53	0.00	11,967.11	0.00
2024 IC RE 3319	2024	59,835.53	0.00	11,967.11	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI Model J4500 56-pass	2020	367,500.00	182,000.00	73,500.00	0.00
2019 Ford Econoline E350	2019	26,338.00	15,802.80	5,267.60	0.00
2019 IC Integrated RE S Bus	2019	64,265.00	64,265.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	53,214.40	13,303.60	0.00
Ford E350 Super Duty 14 pass	2015	47,974.00	55,974.00	9,594.80	0.00
Trooper TL4 Mobile Bus Video System	2013	36,649.00	41,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

14 Retirement Fund

Adopted Budget	0001	530,000.00

Budget Uses

Expenditure Budget	0002	530,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,214.37
Operating Reserve	0961	106,000.00
Unreserved Fund Balance Reappropriated	0970	36,214.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	493,785.63
Total Estimated Revenues to Fund Adopted Budget	0004	530,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

17 Adult Education Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	227,896.56
Operating Reserve	0961	43,750.00
Unreserved Fund Balance Reappropriated	0970	184,146.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	59,146.56

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

28 Technology Fund

Adopted Budget	0001	342,255.06

Budget Uses

Expenditure Budget	0002	342,255.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,368.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,368.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	68,513.78
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,372.35
District Tax Levy	1110	200,000.00
District Mills	999	3.43
Total Estimated Revenues to Fund Adopted Budget	0004	342,255.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	340,107.69

Budget Uses

Expenditure Budget	0002	340,107.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	312,211.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,211.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,895.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	340,107.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

50 Debt Service Fund
0797

Taxable Value		58,338,739.00
Adopted Budget	0001	1,175,929.86

Budget Uses

Expenditure Budget	0002	1,175,929.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,175,929.86
Jurisdiction Mills	999	20.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,175,929.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/18/2026	06/30/2036	8,915,000.00	8,350,000.00	565,000.00	610,429.86	500.00
Total Bond Requirements							1,175,929.86
Total Debt Service Requirements						0002	1,175,929.86

Budget Report
FY 2027

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-49768040

61 Building Reserve Fund

Adopted Budget	0001	369,810.81

Budget Uses

Expenditure Budget	0002	369,810.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,595.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,595.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	30,700.16
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	31,648.44
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	26,866.56
District Mills	999	0.46
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	369,810.81

Budget Report
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15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-98908218

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,565	N/A	69,063,487

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-98908218

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,982,958.00	916,227.77	10%	7.06%	0.00	10,931,530.61	2,051,427.39	29.70
10 Transportation	784,797.00	156,959.40	20%	20.00%	154,373.18	218,042.95	412,380.87	5.97
11 Bus Depreciation Reserve	326,136.00	0.00	N/A	0.00%	25,063.08	0.92	301,072.00	4.36
13 Tuition	1,360,808.00		N/A		39,119.38	0.00	1,321,688.62	19.14
14 Retirement	2,034,643.00	406,928.60	20%	20.00%	89,967.33	1,944,675.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,860,828.00	0.00	N/A	0.00%	746,716.65	9,095.56	1,105,015.79	16.00
29 Flexibility	48,876.00	0.00	N/A	0.00%	27,915.72	20,960.28	0.00	0.00
61 Building Reserve	666,562.00	0.00	N/A	0.00%	442,791.62	139,031.38	84,739.00	1.23
Total of All Funds	20,065,608.00	1,480,115.77			1,525,946.96	13,263,337.37	5,276,323.67	76.40

50 Debt Service Tax Jurisdiction								
1	2,740,100.00	205,797.00	20-9-438	7.51%	264,551.71	0.00	2,475,548.29	35.84

Budget Report
FY 2027

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Submit ID: 0312-98908218

0312 Columbia Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,190 *
M1	COLUMBIA FALLS 7-8	375 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,053,509.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	995,739.68
D.	At Risk Student	(I-D)	97,085.46
E.	Indian Education For All	(I-E)	9,365.26
F.	American Indian Achievement Gap	(I-F)	22,272.00
G.	Data For Achievement	(I-G)	39,156.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	416,570.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,598
B.	BASE Budget Limit	(II-B)	10,690,510.46
C.	Maximum Budget Limit	(II-C)	13,501,515.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,427.54
E.	Adopted Budget	(II-E)	12,741,938.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,791,129.38
H.	Maximum Budget Limit	(II-H)	13,675,940.00
I.	Highest Budget Without a Vote	(II-I)	12,982,958.37
J.	Highest Budget	(II-J)	13,675,940.00
K.	Highest Voted Amount	(II-K)	692,981.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,982,958.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		916,227.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		916,227.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,982,958.00
1.	BASE Budget Limit	(V-A1)	10,791,129.38	
2.	Over-BASE Budget	(V-A2)	2,191,828.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,053,509.56
1.	Direct State Aid Paid By State	(V-B1)	5,053,509.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		995,739.68
D.	At Risk Student	(V-D)		97,085.46
E.	Indian Education For All	(V-E)		9,365.26
F.	American Indian Achievement Gap	(V-F)		22,272.00
G.	Data For Achievement	(V-G)		39,156.30
H.	Special Education Allowable Cost Payment	(V-H)		416,570.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		53,693.28
1.	Actual Non-Levy Revenue	(V-J1)	53,693.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		4,103,737.64
1.	Elementary County BASE Distribution	(V-L1)	4,103,737.65	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,791,129.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		140,401.22
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	140,401.22	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,191,828.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.70
1.	District Property Tax Levy Mills	(V-S1)	29.70	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

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0312 Columbia Falls Elem

01 General Fund

Adopted Budget	0001	12,982,958.00

Budget Uses

Expenditure Budget	0002	12,982,958.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,053,509.56
Quality Educator	3111	995,739.68
At Risk Student	3112	97,085.46
Indian Education For All	3113	9,365.26
American Indian Achievement Gap	3114	22,272.00
State Special Education Allowable Cost Payment to Districts	3115	416,570.20
Data For Achievement	3116	39,156.30
Elementary County BASE Distribution	2250	4,103,737.65
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	53,204.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	488.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	140,401.22
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	2,051,427.39		
District Tax Levy			1110	2,051,427.39
Total Estimated Revenues to Fund Adopted Budget			0004	12,982,958.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	784,797.00

Budget Uses

Expenditure Budget	0002	784,797.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	198,220.86
Contingency	0006	19,822.09
Over-Schedule	0011	566,754.05
Fund Balance for Budget	TFS48	311,332.58
Operating Reserve	0961	156,959.40
Unreserved Fund Balance Reappropriated	0970	154,373.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,510.73
State - On-Schedule Transportation Reimbursement	3210	163,532.22
District Tax Levy	1110	412,380.87
District Mills	999	5.97
Total Estimated Revenues to Fund Adopted Budget	0004	784,797.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	326,136.00

Budget Uses

Expenditure Budget	0002	326,136.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,063.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,063.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.92
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	301,072.00
District Mills	999	4.36
Total Estimated Revenues to Fund Adopted Budget	0004	326,136.00

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6543	2026	111,362.08	0.00	22,272.42	0.00
Asset 6533	2025	111,504.75	0.00	22,300.95	0.00
Asset 6534	2025	111,504.75	0.00	22,300.95	0.00
6519 - 2024 Propane VIN3282	2024	76,029.00	0.00	15,205.80	15,205.80
6520 - 2024 Propane VIN3281	2024	76,029.00	0.00	15,205.80	6,617.72
6521 - 2024 Propane VIN3280	2024	76,029.00	0.00	15,205.80	0.00
6506	2023	106,875.00	55,909.09	21,375.00	21,375.00
6507 - DEQ Propane	2023	106,875.00	36,519.11	21,375.00	21,375.00
6513 - 14 Passenger Activity Bus	2023	33,250.00	6,650.00	6,650.00	6,650.00
6514 - 28 Passenger SPED	2023	86,265.00	13,493.11	17,253.00	17,253.00
6497	2022	88,373.00	70,148.06	17,674.60	17,674.60
6498	2022	88,373.00	53,023.80	17,674.60	17,674.60
6487	2021	67,800.00	67,800.00	13,560.00	13,560.00
6488	2021	82,142.00	82,142.00	16,428.40	16,428.40
6489	2021	82,142.00	82,141.46	16,428.40	16,428.40
6480	2020	81,824.00	98,188.80	16,364.80	16,364.80
6481	2020	81,824.00	98,188.80	16,364.80	16,364.80
6482	2020	134,125.00	158,675.00	26,825.00	26,825.00
6475-Activity Bus	2019	58,542.00	70,250.40	11,708.40	11,708.40
6476 - 2019 Route Bus	2019	89,780.00	107,736.00	17,956.00	17,956.00
6477-SPED short Bus	2019	75,500.00	90,600.00	15,100.00	15,100.00
6461	2018	87,602.50	122,413.77	17,520.50	8,989.98
6462	2018	87,602.50	105,123.00	17,520.50	17,520.50
6456	2017	87,603.00	131,404.50	N/A	NA
6457	2017	87,603.00	131,404.50	N/A	NA
6444	2016	87,435.00	131,152.50	N/A	NA
6449	2016	55,150.70	82,726.05	N/A	NA
6415	2013	87,301.00	130,951.50	N/A	NA
6200	2010	82,343.00	123,514.50	N/A	NA
6201	2010	52,381.00	78,571.50	N/A	NA
6128	2009	77,184.00	115,776.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	347.00	520.50	N/A	NA
Total					301,072.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	1,360,808.00

Budget Uses

Expenditure Budget	0002	1,360,808.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,119.38
Unreserved Fund Balance Reappropriated	0970	39,119.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,321,688.62
District Mills	999	19.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,360,808.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,034,643.00

Budget Uses

Expenditure Budget	0002	2,034,643.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	496,895.93
Operating Reserve	0961	406,928.60
Unreserved Fund Balance Reappropriated	0970	89,967.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,944,675.67
Total Estimated Revenues to Fund Adopted Budget	0004	2,034,643.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-98908218

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,860,828.00

Budget Uses

Expenditure Budget	0002	1,860,828.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	746,716.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	746,716.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.04
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,095.52
District Tax Levy	1110	1,105,015.79
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,860,828.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	48,876.00

Budget Uses

Expenditure Budget	0002	48,876.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,915.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,915.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.95
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,959.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,876.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0312 Columbia Falls Elem

Submit ID: 0312-98908218

50 Debt Service Fund

1

Taxable Value		69,063,487.00
Adopted Budget	0001	2,740,100.00

Budget Uses

Expenditure Budget	0002	2,740,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	470,348.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	205,797.00
Unreserved Fund Balance Reappropriated	0970	264,551.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,475,548.29
Jurisdiction Mills	999	35.84
Total Estimated Revenues to Fund Adopted Budget	0004	2,740,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/30/2019	06/30/2040	32,000,000.00	23,610,000.00	1,355,000.00	991,600.00	500.00
Elementary Bond	09/30/2021	06/30/2040	5,072,000.00	3,740,000.00	240,000.00	109,500.00	500.00
Total Bond Requirements							2,697,100.00

SIDs

Issue Type	Amount
Elementary	43,000.00
Total SID Requirements	43,000.00

Total Debt Service Requirements	0002	2,740,100.00

Budget Report
FY 2027

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0312 Columbia Falls Elem

Submit ID: 0312-98908218

61 Building Reserve Fund

Adopted Budget	0001	666,562.00

Budget Uses

Expenditure Budget	0002	666,562.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	442,791.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	442,791.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.38
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	139,031.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	84,739.00
District Mills	999	1.23
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	666,562.00

Budget Report
FY 2027

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0313 Columbia Falls H S

Submit ID: 0313-20379077

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	690	81,901,533

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-20379077

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,038,743.00	459,887.57	10%	6.53%	0.00	5,772,652.32	1,266,090.68	15.46
10 Transportation	436,155.00	87,231.00	20%	20.00%	80,700.91	100,979.51	254,474.58	3.11
11 Bus Depreciation Reserve	180,632.00	0.00	N/A	0.00%	11,143.74	0.26	169,488.00	2.07
13 Tuition	422,046.00		N/A		12,611.33	0.00	409,434.67	5.00
14 Retirement	1,060,203.00	212,040.60	20%	20.00%	160,615.21	899,587.79		
17 Adult Education	25,229.00	0.00	35%	0.00%	25,228.38	0.62	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,210.00	0.00	N/A	0.00%	61,479.36	4,730.64	0.00	0.00
29 Flexibility	89,389.00	0.00	N/A	0.00%	29,420.85	59,968.15	0.00	0.00
61 Building Reserve	185,164.00	0.00	N/A	0.00%	63,973.80	76,939.20	44,251.00	0.54
Total of All Funds	9,503,771.00	759,159.17			445,173.58	6,914,858.49	2,143,738.93	26.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

Submit ID: 0313-20379077

0313 Columbia Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 690 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,756,966.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	394,275.20
D.	At Risk Student	(I-D)	43,314.33
E.	Indian Education For All	(I-E)	5,441.10
F.	American Indian Achievement Gap	(I-F)	9,728.00
G.	Data For Achievement	(I-G)	17,263.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	148,064.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	706
B.	BASE Budget Limit	(II-B)	5,565,141.05
C.	Maximum Budget Limit	(II-C)	7,033,243.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,266,090.95
E.	Adopted Budget	(II-E)	6,831,232.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,611,480.60
H.	Maximum Budget Limit	(II-H)	7,128,702.67
I.	Highest Budget Without a Vote	(II-I)	7,038,743.38
J.	Highest Budget	(II-J)	7,128,702.67
K.	Highest Voted Amount	(II-K)	89,959.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,038,743.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		459,887.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		459,887.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,038,743.00
1.	BASE Budget Limit	(V-A1)	5,611,480.60	
2.	Over-BASE Budget	(V-A2)	1,427,262.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,756,966.59
1.	Direct State Aid Paid By State	(V-B1)	2,756,966.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		394,275.20
D.	At Risk Student	(V-D)		43,314.33
E.	Indian Education For All	(V-E)		5,441.10
F.	American Indian Achievement Gap	(V-F)		9,728.00
G.	Data For Achievement	(V-G)		17,263.80
H.	Special Education Allowable Cost Payment	(V-H)		148,064.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,271.56
1.	Actual Non-Levy Revenue	(V-J1)	5,271.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,231,155.90
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	2,231,155.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,611,480.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		161,171.72
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	161,171.72	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,266,090.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,427,262.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		15.46
1.	District Property Tax Levy Mills	(V-S1)	15.46	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		15.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	7,038,743.00

Budget Uses

Expenditure Budget	0002	7,038,743.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,756,966.59
Quality Educator	3111	394,275.20
At Risk Student	3112	43,314.33
Indian Education For All	3113	5,441.10
American Indian Achievement Gap	3114	9,728.00
State Special Education Allowable Cost Payment to Districts	3115	148,064.12
Data For Achievement	3116	17,263.80
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	2,231,155.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,897.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	373.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	161,171.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,266,090.68		
District Tax Levy			1110	1,266,090.68
Total Estimated Revenues to Fund Adopted Budget			0004	7,038,743.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	436,155.00

Budget Uses

Expenditure Budget	0002	436,155.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,799.55
Contingency	0006	9,179.96
Over-Schedule	0011	335,175.49
Fund Balance for Budget	TFS48	167,931.91
Operating Reserve	0961	87,231.00
Unreserved Fund Balance Reappropriated	0970	80,700.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,244.87
State - On-Schedule Transportation Reimbursement	3210	75,734.64
District Tax Levy	1110	254,474.58
District Mills	999	3.11
Total Estimated Revenues to Fund Adopted Budget	0004	436,155.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,632.00

Budget Uses

Expenditure Budget	0002	180,632.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,143.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,143.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.26
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	169,488.00
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	180,632.00

Budget Report
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0313 Columbia Falls H S

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6543	2026	167,043.12	0.00	33,408.62	0.00
Asset 6533	2025	54,920.25	0.00	10,984.05	0.00
Asset 6534	2025	54,920.25	0.00	10,984.05	0.00
6519 - 2024 Propane VIN3282	2024	37,447.00	0.00	7,489.40	7,489.40
6520 - 2024 Propane VIN3281	2024	37,447.00	0.00	7,489.40	7,489.40
6521 - 2024 Propane VIN3280	2024	37,447.00	0.00	7,489.40	7,112.90
6506 - Propane DEQ Grant	2023	37,125.00	22,275.00	7,425.00	7,425.00
6507 - Propane DEQ Grant	2023	37,125.00	15,497.08	7,425.00	7,425.00
6513 - 14 passenger activity bus	2023	61,750.00	14,185.08	12,350.00	12,350.00
6514 - 28 passenger SPED	2023	35,235.00	2,992.05	7,047.00	7,047.00
6497	2022	43,527.00	34,549.68	8,705.40	8,705.40
6498	2022	43,527.00	26,116.20	8,705.40	8,705.40
6487	2021	67,800.00	67,800.00	13,560.00	13,560.00
6488	2021	40,458.00	40,458.00	8,091.60	8,091.60
6489	2021	40,458.00	40,458.00	8,091.60	8,091.60
6480	2020	40,301.00	48,361.20	8,060.20	8,060.20
6481	2020	40,301.00	48,361.20	8,060.20	8,060.20
6475 - Activity Bus	2019	118,859.00	146,238.22	23,771.80	23,771.80
6476 - 2019 Route Bus	2019	44,220.00	53,064.00	8,844.00	8,844.00
6461	2018	43,147.50	60,406.50	8,629.50	4,314.75
6462	2018	43,147.50	60,406.50	8,629.50	4,314.75
6456	2017	43,148.00	60,407.20	8,629.60	4,314.80
6457	2017	43,148.00	60,407.20	8,629.60	4,314.80
6444	2016	43,065.00	64,597.50	N/A	NA
6449	2016	111,972.62	167,958.93	N/A	NA
6415	2013	42,999.00	64,498.50	N/A	NA
6200	2010	40,557.00	60,835.50	N/A	NA
6201	2010	106,349.00	159,523.50	N/A	NA
6127	2009	36,630.00	54,945.00	N/A	NA
6128	2009	38,016.00	57,024.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
Total					169,488.00

13 Tuition Fund

Adopted Budget	0001	422,046.00

Budget Uses

Expenditure Budget	0002	422,046.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,611.33
Unreserved Fund Balance Reappropriated	0970	12,611.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	409,434.67
District Mills	999	5.00
Total Estimated Revenues to Fund Adopted Budget	0004	422,046.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,060,203.00

Budget Uses

Expenditure Budget	0002	1,060,203.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	372,655.81
Operating Reserve	0961	212,040.60
Unreserved Fund Balance Reappropriated	0970	160,615.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	899,587.79
Total Estimated Revenues to Fund Adopted Budget	0004	1,060,203.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,229.00

Budget Uses

Expenditure Budget	0002	25,229.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,228.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,228.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.62
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,229.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-20379077

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-20379077

28 Technology Fund

Adopted Budget	0001	66,210.00

Budget Uses

Expenditure Budget	0002	66,210.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,479.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,479.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.89
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,729.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,210.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	89,389.00

Budget Uses

Expenditure Budget	0002	89,389.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,420.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,420.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	59,968.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	89,389.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-20379077

61 Building Reserve Fund

Adopted Budget	0001	185,164.00

Budget Uses

Expenditure Budget	0002	185,164.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,973.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,973.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.20
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	76,939.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	44,251.00
District Mills	999	0.54
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	185,164.00

Budget Report
FY 2027

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-50484161

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 469	N/A	22,002,563

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Jay Baum

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-50484161

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,953,111.34	386,306.73	10%	9.77%	0.00	3,384,987.04	568,124.30	25.82
10 Transportation	400,000.00	80,000.00	20%	20.00%	67,076.10	158,400.00	174,523.90	7.93
11 Bus Depreciation Reserve	637,528.16	0.00	N/A	0.00%	407,126.11	0.00	230,402.05	10.47
13 Tuition	125,000.00		N/A		79,019.12	0.00	45,980.88	2.09
14 Retirement	575,000.00	115,000.00	20%	20.00%	18,937.72	556,062.28		
17 Adult Education	30,000.00	0.00	35%	0.00%	89,228.85	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,544.08	0.00	N/A	0.00%	7,774.66	2,769.42	0.00	0.00
29 Flexibility	3,098.74	0.00	N/A	0.00%	3,098.74	0.00	0.00	0.00
61 Building Reserve	182,234.45	0.00	N/A	0.00%	85,999.45	50,062.49	46,172.51	2.10
Total of All Funds	5,916,516.77	581,306.73			758,260.75	4,152,281.23	1,065,203.64	48.41

50 Debt Service **Tax Jurisdiction**								
6000963	889,500.00	0.00	20-9-438	0.00%	52,866.86	0.00	836,633.14	38.02

Budget Report
FY 2027

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Submit ID: 0848-50484161

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	346 *
M1	COLUMBUS 7-8	123 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,586,933.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	280,745.76
D.	At Risk Student	(I-D)	8,120.11
E.	Indian Education For All	(I-E)	12,254.97
F.	American Indian Achievement Gap	(I-F)	4,096.00
G.	Data For Achievement	(I-G)	11,734.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	84,912.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,321.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	489
B.	BASE Budget Limit	(II-B)	3,289,949.14
C.	Maximum Budget Limit	(II-C)	4,112,558.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,858,073.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,285,706.42
H.	Maximum Budget Limit	(II-H)	4,113,268.57
I.	Highest Budget Without a Vote	(II-I)	3,953,111.34
J.	Highest Budget	(II-J)	4,113,268.57
K.	Highest Voted Amount	(II-K)	160,157.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,953,111.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		386,306.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		386,306.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,953,111.34
1.	BASE Budget Limit	(V-A1)	3,285,706.42	
2.	Over-BASE Budget	(V-A2)	667,404.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,586,933.37
1.	Direct State Aid Paid By State	(V-B1)	1,586,933.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		280,745.76
D.	At Risk Student	(V-D)		8,120.11
E.	Indian Education For All	(V-E)		12,254.97
F.	American Indian Achievement Gap	(V-F)		4,096.00
G.	Data For Achievement	(V-G)		11,734.38
H.	Special Education Allowable Cost Payment	(V-H)		84,912.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		74,618.28
1.	Actual Non-Levy Revenue	(V-J1)	74,618.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,222,291.15
1.	Elementary County BASE Distribution	(V-L1)	1,222,291.15	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,285,706.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		99,280.62
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	99,280.62	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		667,404.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		25.82
1.	District Property Tax Levy Mills	(V-S1)	25.82	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		25.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

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01 General Fund

Adopted Budget	0001	3,953,111.34

Budget Uses

Expenditure Budget	0002	3,953,111.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,586,933.37
Quality Educator	3111	280,745.76
At Risk Student	3112	8,120.11
Indian Education For All	3113	12,254.97
American Indian Achievement Gap	3114	4,096.00
State Special Education Allowable Cost Payment to Districts	3115	84,912.40
Data For Achievement	3116	11,734.38
Elementary County BASE Distribution	2250	1,222,291.15
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	72,574.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,044.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	99,280.62
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	568,124.30
Total Estimated Revenues to Fund Adopted Budget			0004	3,953,111.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	144,000.00
Contingency	0006	14,400.00
Over-Schedule	0011	241,600.00
Fund Balance for Budget	TFS48	147,076.10
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	67,076.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,600.00
State - On-Schedule Transportation Reimbursement	3210	118,800.00
District Tax Levy	1110	174,523.90
District Mills	999	7.93
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	637,528.16

Budget Uses

Expenditure Budget	0002	637,528.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	407,126.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	407,126.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	230,402.05
District Mills	999	10.47
Total Estimated Revenues to Fund Adopted Budget	0004	637,528.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BLUE BIRD ALL AMERICAN	2027	141,862.50	0.00	28,372.50	28,372.50
PREO BUS	2027	220,626.25	0.00	44,125.25	44,125.25
2026 BLUEBIRD 84 PASSENGER	2026	123,175.00	0.00	24,635.00	24,635.00
2025 BLUEBIRD	2025	196,300.00	39,260.00	39,260.00	39,260.00
2025 Freight Liner	2025	192,300.00	38,460.00	38,460.00	38,460.00
Thomas EFX Bus	2024	75,121.50	30,048.60	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	45,800.00	13,600.00	13,600.00
2023 Bluebird 84 Passenger	2022	58,625.00	40,175.00	11,725.00	11,725.00
2019 Bluebird 84 Passenger All American	2019	51,250.00	66,500.00	10,250.00	10,250.00
2020 Bluebird 84 Passenger All American	2019	49,500.00	69,300.00	9,900.00	4,950.00
2000 Prevost	2017	50,000.00	75,000.00	N/A	NA
2017 All American	2016	58,525.00	87,787.50	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					230,402.05

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13 Tuition Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,019.12
Unreserved Fund Balance Reappropriated	0970	79,019.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,980.88
District Mills	999	2.09
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,937.72
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	18,937.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	556,062.28
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,228.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,228.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	59,228.85

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,544.08

Budget Uses

Expenditure Budget	0002	10,544.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,774.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,774.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,769.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,544.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,098.74

Budget Uses

Expenditure Budget	0002	3,098.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,098.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,098.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,098.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-50484161

50 Debt Service Fund

6000963

Taxable Value		22,002,563.00
Adopted Budget	0001	889,500.00

Budget Uses

Expenditure Budget	0002	889,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,866.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,866.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	836,633.14
Jurisdiction Mills	999	38.02
Total Estimated Revenues to Fund Adopted Budget	0004	889,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	11,265,000.00	8,015,000.00	500,000.00	389,000.00	500.00
Total Bond Requirements							889,500.00
Total Debt Service Requirements						0002	889,500.00

Budget Report
FY 2027

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-50484161

61 Building Reserve Fund

Adopted Budget	0001	182,234.45

Budget Uses

Expenditure Budget	0002	182,234.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,999.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,999.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	50,062.49
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	46,172.51
District Mills	999	2.10
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	182,234.45

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	252	22,171,520

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Jay Baum

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,694,819.63	225,107.52	10%	8.35%	0.00	2,321,971.62	372,848.01	16.82
10 Transportation	225,000.00	40,937.32	20%	18.19%	0.00	119,900.00	105,100.00	4.74
11 Bus Depreciation Reserve	550,809.55	0.00	N/A	0.00%	383,358.00	0.00	167,451.55	7.55
13 Tuition	150,000.00		N/A		39,334.74	0.00	110,665.26	4.99
14 Retirement	375,000.00	75,000.00	20%	20.00%	128,325.46	246,674.54		
17 Adult Education	50,000.00	0.00	35%	0.00%	87,427.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,865.53	0.00	N/A	0.00%	9,940.47	1,925.06	0.00	0.00
29 Flexibility	68,545.98	0.00	N/A	0.00%	46,670.78	21,875.20	0.00	0.00
61 Building Reserve	153,877.51	0.00	N/A	0.00%	85,702.51	44,960.23	23,214.77	1.05
Total of All Funds	4,279,918.20	341,044.84			780,759.44	2,757,306.65	779,279.59	35.15

50 Debt Service Tax Jurisdiction								
6000963	307,300.00	0.00	20-9-438	0.00%	85,193.36	0.00	222,106.64	10.02

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 252

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,125,726.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,022.24
D.	At Risk Student	(I-D)	2,326.60
E.	Indian Education For All	(I-E)	6,584.76
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	6,305.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,630.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,154.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	245
B.	BASE Budget Limit	(II-B)	2,198,025.28
C.	Maximum Budget Limit	(II-C)	2,764,131.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,570,873.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,283,930.39
H.	Maximum Budget Limit	(II-H)	2,878,461.01
I.	Highest Budget Without a Vote	(II-I)	2,694,819.63
J.	Highest Budget	(II-J)	2,878,461.01
K.	Highest Voted Amount	(II-K)	183,641.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,694,819.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		225,107.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		225,107.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,694,819.63
1.	BASE Budget Limit	(V-A1)	2,283,930.39	
2.	Over-BASE Budget	(V-A2)	410,889.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,125,726.59
1.	Direct State Aid Paid By State	(V-B1)	1,125,726.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,022.24
D.	At Risk Student	(V-D)		2,326.60
E.	Indian Education For All	(V-E)		6,584.76
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		6,305.04
H.	Special Education Allowable Cost Payment	(V-H)		76,630.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,228.98
1.	Actual Non-Levy Revenue	(V-J1)	60,228.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		865,081.74
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	865,081.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,283,930.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		38,041.23
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	38,041.23	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		410,889.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.82
1.	District Property Tax Levy Mills	(V-S1)	16.82	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

01 General Fund

Adopted Budget	0001	2,694,819.63

Budget Uses

Expenditure Budget	0002	2,694,819.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,125,726.59
Quality Educator	3111	140,022.24
At Risk Student	3112	2,326.60
Indian Education For All	3113	6,584.76
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	76,630.44
Data For Achievement	3116	6,305.04
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	865,081.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,228.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
48 Stillwater
0849 Columbus H S

Submit ID: 0849-44780157

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,041.23
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	372,848.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,694,819.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,000.00
Contingency	0006	10,900.00
Over-Schedule	0011	105,100.00
Fund Balance for Budget	TFS48	40,937.32
Operating Reserve	0961	40,937.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,975.00
State - On-Schedule Transportation Reimbursement	3210	89,925.00
District Tax Levy	1110	105,100.00
District Mills	999	4.74
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	550,809.55

Budget Uses

Expenditure Budget	0002	550,809.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	383,358.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383,358.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	167,451.55
District Mills	999	7.55
Total Estimated Revenues to Fund Adopted Budget	0004	550,809.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BLUE BIRD ALL AMERICAN	2027	76,387.50	0.00	15,277.50	15,277.50
PREO BUS	2027	118,798.75	0.00	23,759.75	23,759.75
2026 BLUEBIRD 84 PASSENGER	2026	66,325.00	0.00	13,265.00	13,265.00
2025 BlueBird	2025	105,700.00	21,140.00	21,140.00	21,140.00
2025 FREIGHTLINER	2025	192,300.00	38,460.00	38,460.00	38,460.00
THOMAS EFX	2024	75,121.50	30,048.60	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	45,800.00	13,600.00	13,600.00
23 Bluebird 84 Passenger	2022	58,625.00	40,175.00	11,725.00	11,725.00
2019 Blue Bird 84 Passenger All American	2019	51,250.00	66,500.00	10,250.00	10,250.00
2020 Blue Bird 84 Passenger All American	2019	49,500.00	69,300.00	9,900.00	4,950.00
2000 Prevost	2017	50,000.00	75,000.00	N/A	NA
2017 Bluebird All American	2016	58,525.00	87,787.50	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					167,451.55

Budget Report
FY 2027
48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,334.74
Unreserved Fund Balance Reappropriated	0970	39,334.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,665.26
District Mills	999	4.99
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,325.46
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	128,325.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	246,674.54
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,427.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,427.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	37,427.48

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,865.53

Budget Uses

Expenditure Budget	0002	11,865.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,940.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,940.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,925.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,865.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

29 Flexibility Fund

Adopted Budget	0001	68,545.98

Budget Uses

Expenditure Budget	0002	68,545.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,670.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,670.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,875.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,545.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

50 Debt Service Fund

6000963

Taxable Value		22,171,520.00
Adopted Budget	0001	307,300.00

Budget Uses

Expenditure Budget	0002	307,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,193.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,193.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	222,106.64
Jurisdiction Mills	999	10.02
Total Estimated Revenues to Fund Adopted Budget	0004	307,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/26/2019	06/30/2039	4,135,000.00	2,860,000.00	185,000.00	121,800.00	500.00
Total Bond Requirements							307,300.00
Total Debt Service Requirements						0002	307,300.00

Budget Report
FY 2027

48 Stillwater

0849 Columbus H S

Submit ID: 0849-44780157

61 Building Reserve Fund

Adopted Budget		0001	153,877.51

Budget Uses

Expenditure Budget		0002	153,877.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,702.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,702.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,960.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	23,214.77
District Mills		999	1.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	153,877.51

Budget Report
FY 2027

37 Pondera

0674 Conrad Elem

Submit ID: 0674-24814035

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 349	N/A	11,389,030

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Andrea Gouchenour

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
37 Pondera
0674 Conrad Elem

Submit ID: 0674-24814035

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,038,287.47	241,840.03	10%	7.96%	0.00	2,550,307.89	487,979.58	42.85
10 Transportation	220,000.00	42,000.00	20%	19.09%	14,548.87	100,000.00	105,451.13	9.26
11 Bus Depreciation Reserve	450,314.77	0.00	N/A	0.00%	410,314.77	0.00	40,000.00	3.51
13 Tuition	90,000.00		N/A		1,059.89	0.00	88,940.11	7.81
14 Retirement	390,000.00	78,000.00	20%	20.00%	14,751.56	375,248.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,479.42	0.00	N/A	0.00%	25,391.14	2,088.28	0.00	0.00
29 Flexibility	1,236,372.71	0.00	N/A	0.00%	1,236,372.71	0.00	0.00	0.00
61 Building Reserve	554,532.63	0.00	N/A	0.00%	374,052.63	64,384.00	116,096.00	10.19
Total of All Funds	6,006,987.00	361,840.03			2,076,491.57	3,092,028.61	838,466.82	73.62

50 Debt Service Tax Jurisdiction								
10E	157,500.00	182,840.00	20-9-438	116.09%	0.00	0.00	157,500.00	13.83

Budget Report
FY 2027

37 Pondera

0674 Conrad Elem

Submit ID: 0674-24814035

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	267 *
M1	CONRAD 7-8	82 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,192,547.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	218,448.72
D.	At Risk Student	(I-D)	14,239.20
E.	Indian Education For All	(I-E)	9,119.37
F.	American Indian Achievement Gap	(I-F)	3,584.00
G.	Data For Achievement	(I-G)	8,731.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,135.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,378.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	352
B.	BASE Budget Limit	(II-B)	2,434,022.13
C.	Maximum Budget Limit	(II-C)	2,999,780.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,389.76
E.	Adopted Budget	(II-E)	2,975,411.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,477,578.90
H.	Maximum Budget Limit	(II-H)	3,038,287.47
I.	Highest Budget Without a Vote	(II-I)	3,038,287.47
J.	Highest Budget	(II-J)	3,038,287.47
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,038,287.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		241,840.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		241,840.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,038,287.47
1.	BASE Budget Limit	(V-A1)	2,477,578.90	
2.	Over-BASE Budget	(V-A2)	560,708.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,192,547.85
1.	Direct State Aid Paid By State	(V-B1)	1,192,547.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		218,448.72
D.	At Risk Student	(V-D)		14,239.20
E.	Indian Education For All	(V-E)		9,119.37
F.	American Indian Achievement Gap	(V-F)		3,584.00
G.	Data For Achievement	(V-G)		8,731.98
H.	Special Education Allowable Cost Payment	(V-H)		58,135.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,788.11
1.	Actual Non-Levy Revenue	(V-J1)	15,788.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		956,983.72
1.	Elementary County BASE Distribution	(V-L1)	956,983.71	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,477,578.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		72,729.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	72,729.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		487,979.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		560,708.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		42.85
	1. District Property Tax Levy Mills	(V-S1)	42.85	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		42.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

0674 Conrad Elem

Submit ID: 0674-24814035

01 General Fund

Adopted Budget	0001	3,038,287.47

Budget Uses

Expenditure Budget	0002	3,038,287.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,192,547.85
Quality Educator	3111	218,448.72
At Risk Student	3112	14,239.20
Indian Education For All	3113	9,119.37
American Indian Achievement Gap	3114	3,584.00
State Special Education Allowable Cost Payment to Districts	3115	58,135.95
Data For Achievement	3116	8,731.98
Elementary County BASE Distribution	2250	956,983.71
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,540.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,247.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
37 Pondera
0674 Conrad Elem

Submit ID: 0674-24814035

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	72,729.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	487,979.57		
District Tax Levy			1110	487,979.58
Total Estimated Revenues to Fund Adopted Budget			0004	3,038,287.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,000.00
Contingency	0006	0.00
Over-Schedule	0011	120,000.00
Fund Balance for Budget	TFS48	56,548.87
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	14,548.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,000.00
State - On-Schedule Transportation Reimbursement	3210	75,000.00
District Tax Levy	1110	105,451.13
District Mills	999	9.26
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	450,314.77

Budget Uses

Expenditure Budget	0002	450,314.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	410,314.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	410,314.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	450,314.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 MCI J4500	2026	214,980.00	0.00	42,996.00	5,000.00
AA52555498 2022 BLUEBIRD - BUS 6	2022	70,320.00	16,000.00	14,064.00	5,000.00
AA5255549 2022 BLUEBIRD - BUS 1	2021	70,320.00	16,000.00	14,064.00	5,000.00
AA4310238 BLUEBIRD SCHOOL BUS 2020	2019	107,250.00	33,000.00	21,450.00	5,000.00
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	45,000.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	185,450.00	71,000.00	15,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	73,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	58,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	197,500.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	71,749.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,059.89
Unreserved Fund Balance Reappropriated	0970	1,059.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,940.11
District Mills	999	7.81
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,751.56
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	14,751.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	375,248.44
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,479.42

Budget Uses

Expenditure Budget	0002	27,479.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,391.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,391.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,088.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,479.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,236,372.71

Budget Uses

Expenditure Budget	0002	1,236,372.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,236,372.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,236,372.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,236,372.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

37 Pondera

0674 Conrad Elem

Submit ID: 0674-24814035

50 Debt Service Fund

10E

Taxable Value		11,389,030.00
Adopted Budget	0001	157,500.00

Budget Uses

Expenditure Budget	0002	157,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,840.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	182,840.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	157,500.00
Jurisdiction Mills	999	13.83
Total Estimated Revenues to Fund Adopted Budget	0004	157,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	155,000.00	145,000.00	12,000.00	500.00
Total Bond Requirements							157,500.00
Total Debt Service Requirements						0002	157,500.00

Budget Report
FY 2027

37 Pondera

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61 Building Reserve Fund

Adopted Budget	0001	554,532.63

Budget Uses

Expenditure Budget	0002	554,532.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374,052.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	374,052.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,384.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	116,096.00
District Mills		999	10.19
Building Reserve Voted Mills		0134	8.78
Building Reserve Permissive Mills		0135	1.41
Total Estimated Revenues to Fund Adopted Budget		0004	554,532.63

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	10	612	800,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	151	11,770,728

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Andrea Gouchenour

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
37 Pondera
0675 Conrad H S

Submit ID: 0675-09865688

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,946,991.93	194,699.19	10%	10.00%	8,671.46	1,548,982.91	389,337.56	33.08
10 Transportation	165,000.00	30,000.00	20%	18.18%	41,303.37	90,500.00	33,196.63	2.82
11 Bus Depreciation Reserve	481,956.69	0.00	N/A	0.00%	441,956.69	0.00	40,000.00	3.40
13 Tuition	75,000.00		N/A		52,716.02	0.00	22,283.98	1.89
14 Retirement	265,000.00	0.00	20%	0.00%	0.00	265,000.00		
17 Adult Education	57,435.77	0.00	35%	0.00%	57,435.77	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,232.33	0.00	N/A	0.00%	33,951.74	1,280.59	0.00	0.00
29 Flexibility	647,767.03	0.00	N/A	0.00%	647,767.03	0.00	0.00	0.00
61 Building Reserve	65,179.95	0.00	N/A	0.00%	8,734.95	45,156.00	11,289.00	0.96
Total of All Funds	3,739,563.70	224,699.19			1,292,537.03	1,950,919.50	496,107.17	42.15

50 Debt Service Tax Jurisdiction								
10 HS	297,700.00	0.00	20-9-438	0.00%	110,642.65	0.00	187,057.35	15.89

Budget Report
FY 2027

37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 151

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	743,489.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,607.28
D.	At Risk Student	(I-D)	4,620.12
E.	Indian Education For All	(I-E)	3,945.63
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	3,778.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,699.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,481.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	1,417,830.94
C.	Maximum Budget Limit	(II-C)	1,747,366.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	477,028.22
E.	Adopted Budget	(II-E)	1,894,859.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,519,320.37
H.	Maximum Budget Limit	(II-H)	1,880,886.30
I.	Highest Budget Without a Vote	(II-I)	1,946,991.93
J.	Highest Budget	(II-J)	1,946,991.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,946,991.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		194,699.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,671.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,671.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		203,370.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,946,991.93
1.	BASE Budget Limit	(V-A1)	1,519,320.37	
2.	Over-BASE Budget	(V-A2)	427,671.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		743,489.51
1.	Direct State Aid Paid By State	(V-B1)	743,489.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,607.28
D.	At Risk Student	(V-D)		4,620.12
E.	Indian Education For All	(V-E)		3,945.63
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		3,778.02
H.	Special Education Allowable Cost Payment	(V-H)		39,699.04
I.	Remaining Fund Balance Available	(V-I)		8,671.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		30,643.54
1.	Actual Non-Levy Revenue	(V-J1)	30,643.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		567,097.77
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	567,097.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,519,320.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		38,334.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	38,334.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		389,337.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		427,671.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		33.08
	1. District Property Tax Levy Mills	(V-S1)	33.08	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		33.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

01 General Fund

Adopted Budget	0001	1,946,991.93

Budget Uses

Expenditure Budget	0002	1,946,991.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,671.46
Direct State Aid	3110	743,489.51
Quality Educator	3111	116,607.28
At Risk Student	3112	4,620.12
Indian Education For All	3113	3,945.63
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	39,699.04
Data For Achievement	3116	3,778.02
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	567,097.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,853.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	28,790.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,334.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	389,337.56		
District Tax Levy			1110	389,337.56
Total Estimated Revenues to Fund Adopted Budget			0004	1,946,991.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,500.00
Contingency	0006	0.00
Over-Schedule	0011	74,500.00
Fund Balance for Budget	TFS48	71,303.37
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	41,303.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,625.00
State - On-Schedule Transportation Reimbursement	3210	67,875.00
District Tax Levy	1110	33,196.63
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	481,956.69

Budget Uses

Expenditure Budget	0002	481,956.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,956.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,956.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.40
Total Estimated Revenues to Fund Adopted Budget	0004	481,956.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 MCI J4500	2026	143,320.00	0.00	28,664.00	5,000.00
AA5255549 2022 BLUEBIRD - BUS 1	2022	46,880.00	22,500.00	9,376.00	5,000.00
AA5255548 2022 BLUEBIRD - BUS 6	2021	46,880.00	22,500.00	9,376.00	5,000.00
BLUEBIRD AA4310238	2019	107,250.00	32,500.00	21,450.00	5,000.00
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	27,500.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	180,000.00	71,000.00	15,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	65,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	131,474.79	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,716.02
Unreserved Fund Balance Reappropriated	0970	52,716.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,283.98
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

14 Retirement Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

17 Adult Education Fund

Adopted Budget	0001	57,435.77

Budget Uses

Expenditure Budget	0002	57,435.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,435.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,435.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,435.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,232.33

Budget Uses

Expenditure Budget	0002	35,232.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,951.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,951.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,280.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,232.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	647,767.03

Budget Uses

Expenditure Budget	0002	647,767.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	647,767.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	647,767.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	647,767.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

50 Debt Service Fund
10 HS

Taxable Value		11,770,728.00
Adopted Budget	0001	297,700.00

Budget Uses

Expenditure Budget	0002	297,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,642.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,642.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	187,057.35
Jurisdiction Mills	999	15.89
Total Estimated Revenues to Fund Adopted Budget	0004	297,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	280,000.00	275,000.00	22,200.00	500.00
Total Bond Requirements							297,700.00
Total Debt Service Requirements						0002	297,700.00

Budget Report
FY 2027

37 Pondera

0675 Conrad H S

Submit ID: 0675-09865688

61 Building Reserve Fund

Adopted Budget		0001	65,179.95

Budget Uses

Expenditure Budget		0002	65,179.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,734.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,734.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,156.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	11,289.00
District Mills		999	0.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.96
Total Estimated Revenues to Fund Adopted Budget		0004	65,179.95

Budget Report
FY 2027

34 Park

0617 Cooke City Elem

Submit ID: 0617-65557718

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	4,295,903

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Marie Carpenter

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
34 Park
0617 Cooke City Elem

Submit ID: 0617-65557718

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	107,518.11	10,751.81	10%	10.00%	2,039.17	91,898.09	13,580.85	3.16
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,500.00	2,700.00	20%	20.00%	2,837.75	10,662.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	428.87	0.00	N/A	0.00%	349.69	79.18	0.00	0.00
29 Flexibility	4,167.59	0.00	N/A	0.00%	4,167.59	0.00	0.00	0.00
61 Building Reserve	89,864.03	0.00	N/A	0.00%	52,541.23	29,858.24	7,464.56	1.74
Total of All Funds	215,478.60	13,451.81			61,935.43	132,497.76	21,045.41	4.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

0617 Cooke City Elem

Submit ID: 0617-65557718

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	42,915.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	130.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	99,732.97
C.	Maximum Budget Limit	(II-C)	124,536.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	113,313.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,937.26
H.	Maximum Budget Limit	(II-H)	115,995.49
I.	Highest Budget Without a Vote	(II-I)	107,518.11
J.	Highest Budget	(II-J)	115,995.49
K.	Highest Voted Amount	(II-K)	8,477.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	107,518.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,751.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,039.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,039.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,790.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		107,518.11
1.	BASE Budget Limit	(V-A1)	93,937.26	
2.	Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,915.13
1.	Direct State Aid Paid By State	(V-B1)	42,915.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		130.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.10
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		2,039.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		292.72
1.	Actual Non-Levy Revenue	(V-J1)	292.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		32,007.94
1.	Elementary County BASE Distribution	(V-L1)	32,007.94	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,937.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.16
	1. District Property Tax Levy Mills	(V-S1)	3.16	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

0617 Cooke City Elem

Submit ID: 0617-65557718

01 General Fund

Adopted Budget	0001	107,518.11

Budget Uses

Expenditure Budget	0002	107,518.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,039.17
Direct State Aid	3110	42,915.13
Quality Educator	3111	15,584.00
At Risk Student	3112	0.00
Indian Education For All	3113	130.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	125.10
Elementary County BASE Distribution	2250	32,007.94
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	292.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park
0617 Cooke City Elem

Submit ID: 0617-65557718

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	13,580.85		
District Tax Levy			1110	13,580.85
Total Estimated Revenues to Fund Adopted Budget			0004	107,518.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
34 Park
0617 Cooke City Elem

Submit ID: 0617-65557718

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0617 Cooke City Elem

Submit ID: 0617-65557718

14 Retirement Fund

Adopted Budget	0001	13,500.00

Budget Uses

Expenditure Budget	0002	13,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,537.75
Operating Reserve	0961	2,700.00
Unreserved Fund Balance Reappropriated	0970	2,837.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,662.25
Total Estimated Revenues to Fund Adopted Budget	0004	13,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0617-65557718

0617 Cooke City Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	428.87

Budget Uses

Expenditure Budget	0002	428.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	349.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	349.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	79.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	428.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0617-65557718

0617 Cooke City Elem

29 Flexibility Fund

Adopted Budget	0001	4,167.59

Budget Uses

Expenditure Budget	0002	4,167.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,167.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,167.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,167.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park
0617 Cooke City Elem

Submit ID: 0617-65557718

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0617 Cooke City Elem

Submit ID: 0617-65557718

61 Building Reserve Fund

Adopted Budget		0001	89,864.03

Budget Uses

Expenditure Budget		0002	89,864.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,541.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,541.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,858.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	7,464.56
District Mills		999	1.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.74
Total Estimated Revenues to Fund Adopted Budget		0004	89,864.03

Budget Report
FY 2027

41 Ravalli

Submit ID: 0731-94483708

0731 Corvallis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,333	* 518	30,880,278

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Dan Wolsky

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

Submit ID: 0731-94483708

0731 Corvallis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	14,962,563.64	892,551.54	10%	5.97%	0.00	14,372,563.64	590,000.00	19.11
10 Transportation	1,205,120.00	93,274.63	20%	7.74%	0.00	251,313.71	953,806.29	30.89
11 Bus Depreciation Reserve	461,926.21	0.00	N/A	0.00%	44,858.21	4,227.56	412,840.44	13.37
13 Tuition	522,190.00		N/A		0.00	5,231.00	516,959.00	16.74
14 Retirement	1,933,939.00	386,787.80	20%	20.00%	184,592.43	1,749,346.57		
17 Adult Education	192,300.00	39,251.23	35%	20.41%	0.00	17,677.00	174,623.00	5.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,810.07	0.00	N/A	0.00%	0.00	11,810.07	50,000.00	1.62
29 Flexibility	78,246.82	0.00	N/A	0.00%	0.00	78,246.82	0.00	0.00
61 Building Reserve	305,823.73	0.00	N/A	0.00%	7,094.94	201,389.79	97,339.00	3.15
Total of All Funds	19,723,919.47	1,411,865.20			236,545.58	16,691,806.16	2,795,567.73	90.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0731 Corvallis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	524 *
E2	DLA CHARTER K-6	276 *
E3	PLA CHARTER K-6	241 *
M1	CORVALLIS 7-8	189 *
M2	DLA CHARTER 7-8	64 *
M3	PLA CHARTER 7-8	39 *
H1	CORVALLIS HS 9-12	395 *
H2	DLA CHARTER 9-12	60 *
H3	PLA CHARTER 9-12	63 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	6,944,677.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	907,690.08
D.	At Risk Student	(I-D)	45,114.00
E.	Indian Education For All	(I-E)	48,366.63
F.	American Indian Achievement Gap	(I-F)	14,080.00
G.	Data For Achievement	(I-G)	46,312.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	372,294.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,902
B.	BASE Budget Limit	(II-B)	13,885,689.54
C.	Maximum Budget Limit	(II-C)	17,480,849.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	14,475,689.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,011,727.63
H.	Maximum Budget Limit	(II-H)	17,652,770.48
I.	Highest Budget Without a Vote	(II-I)	14,962,563.64
J.	Highest Budget	(II-J)	17,652,770.48
K.	Highest Voted Amount	(II-K)	2,690,206.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	14,962,563.64

Budget Report
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0731 Corvallis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			892,551.54
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			892,551.54

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	267,369.20	104,925.56	372,294.76
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	106,947.68	41,970.22	148,917.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	597,400.00	1,125,999.00	1,723,399.00
F.	100% Of Per Student Entitlement	9,415,854.30	4,396,937.00	13,812,791.30
		10,013,254.30	5,522,936.00	15,536,190.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,534,678.77	1,949,596.41	5,484,275.18
H.	Special Education in BASE@40%	106,947.68	41,970.22	148,917.90
I.	Subsidized BASE Amount	3,641,626.45	1,991,566.63	5,633,193.08
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		14,962,563.64
	1. BASE Budget Limit	(V-A1)	14,011,727.63	
	2. Over-BASE Budget	(V-A2)	950,836.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,944,677.07
	1. Direct State Aid Paid By State	(V-B1)	6,944,677.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		907,690.08
D.	At Risk Student	(V-D)		45,114.00
E.	Indian Education For All	(V-E)		48,366.63
F.	American Indian Achievement Gap	(V-F)		14,080.00
G.	Data For Achievement	(V-G)		46,312.02

H.	Special Education Allowable Cost Payment	(V-H)		372,294.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,519.67
	1. Actual Non-Levy Revenue	(V-J1)	8,519.67	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		5,624,673.40
	1. Elementary County BASE Distribution	(V-L1)	3,636,088.66	
	2. High School County BASE Distribution	(V-L2)	1,988,584.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,011,727.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		360,836.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	360,836.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		950,836.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.11
	1. District Property Tax Levy Mills	(V-S1)	19.11	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

41 Ravalli

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0731 Corvallis K-12 Schools

01 General Fund

Adopted Budget	0001	14,962,563.64

Budget Uses

Expenditure Budget	0002	14,962,563.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,944,677.07
Quality Educator	3111	907,690.08
At Risk Student	3112	45,114.00
Indian Education For All	3113	48,366.63
American Indian Achievement Gap	3114	14,080.00
State Special Education Allowable Cost Payment to Districts	3115	372,294.76
Data For Achievement	3116	46,312.02
Elementary County BASE Distribution	2250	3,636,088.66
High School County BASE Distribution	2260	1,988,584.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,519.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	360,836.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	590,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	14,962,563.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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0731 Corvallis K-12 Schools

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10 Transportation Fund

Adopted Budget	0001	1,205,120.00

Budget Uses

Expenditure Budget	0002	1,205,120.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	228,467.01
Contingency	0006	22,846.70
Over-Schedule	0011	953,806.29
Fund Balance for Budget	TFS48	93,274.63
Operating Reserve	0961	93,274.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,828.42
State - On-Schedule Transportation Reimbursement	3210	188,485.29
District Tax Levy	1110	953,806.29
District Mills	999	30.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,205,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	461,926.21

Budget Uses

Expenditure Budget	0002	461,926.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,858.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,858.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,227.56
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	412,840.44
District Mills	999	13.37
Total Estimated Revenues to Fund Adopted Budget	0004	461,926.21

Budget Report
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0731 Corvallis K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird 84 passenger	2026	236,750.00	0.00	47,350.00	47,350.00
2027 Bluebird bus	2026	199,750.00	0.00	39,950.00	39,950.00
2026 Bluebird	2025	225,200.00	39,035.00	45,040.00	45,040.00
2019 MICROBIRD	2024	47,500.00	19,000.00	9,500.00	9,500.00
2025 YELLOW THOMAS	2024	77,234.00	30,893.60	15,446.80	15,446.80
MCI J4500 WHITE 2010	2024	155,650.00	62,260.00	31,130.00	31,130.00
2010 Collins	2023	37,667.00	22,600.20	7,533.40	7,533.40
2011 Thomas	2023	100,000.00	46,000.00	20,000.00	20,000.00
2012 Thomas	2023	87,667.00	52,600.20	17,533.40	17,533.40
2012 Thomas #2	2023	87,666.00	52,599.40	17,533.20	17,533.20
2017 Starcraft Activity Bus	2023	85,195.00	34,078.00	17,039.00	17,039.00
2019 2020 Thomas	2023	116,678.00	70,006.80	23,335.60	23,335.60
2021 Thomas	2021	116,604.00	116,604.00	23,320.80	23,320.80
2021 Thomas 341TS	2021	116,604.00	116,604.00	23,320.80	23,320.80
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	100,044.20	18,189.80	9,096.00
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	145,140.50	24,000.00	10,860.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	190,612.60	32,000.00	17,387.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	120,120.00	21,840.00	10,920.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	76,766.30	14,940.00	14,940.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	57,400.25	10,436.45	5,218.00
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	58,374.00	10,613.40	5,307.00
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	58,374.00	10,613.40	5,307.00
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	119,509.50	N/A	NA
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	98,349.00	N/A	NA
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					417,068.00

Budget Report
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0731 Corvallis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	522,190.00

Budget Uses

Expenditure Budget	0002	522,190.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,231.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	516,959.00
District Mills	999	16.74
Total Estimated Revenues to Fund Adopted Budget	0004	522,190.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0731 Corvallis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,933,939.00

Budget Uses

Expenditure Budget	0002	1,933,939.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	571,380.23
Operating Reserve	0961	386,787.80
Unreserved Fund Balance Reappropriated	0970	184,592.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,749,346.57
Total Estimated Revenues to Fund Adopted Budget	0004	1,933,939.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0731-94483708

0731 Corvallis K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	192,300.00

Budget Uses

Expenditure Budget	0002	192,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,251.23
Operating Reserve	0961	39,251.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	17,677.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	174,623.00
District Mills	999	5.65
Total Estimated Revenues to Fund Adopted Budget	0004	192,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	61,810.07

Budget Uses

Expenditure Budget	0002	61,810.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	11,810.07
District Tax Levy	1110	50,000.00
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	61,810.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

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0731 Corvallis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	78,246.82

Budget Uses

Expenditure Budget	0002	78,246.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	78,246.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,246.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0731-94483708

0731 Corvallis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	305,823.73

Budget Uses

Expenditure Budget		0002	305,823.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,094.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,094.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	201,389.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	97,339.00
District Mills		999	3.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.15
Total Estimated Revenues to Fund Adopted Budget		0004	305,823.73

Budget Report
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0359 Cottonwood Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	2,584,450

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Michael Joecks

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0359-35821300

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	227,830.29	15,110.23	10%	6.63%	0.00	205,918.49	21,911.80	8.48
10 Transportation	548.00	0.00	20%	0.00%	548.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	22,946.51		N/A		0.00	0.00	22,946.51	8.88
14 Retirement	24,850.00	4,145.91	20%	16.68%	0.00	24,850.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	517.57	0.00	N/A	0.00%	360.42	157.15	0.00	0.00
29 Flexibility	446.71	0.00	N/A	0.00%	446.71	0.00	0.00	0.00
61 Building Reserve	221,594.10	0.00	N/A	0.00%	166,794.10	38,340.00	16,460.00	6.37
Total of All Funds	498,733.18	19,256.14			168,149.23	269,265.64	61,318.31	23.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	90,751.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,532.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	548.73
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	525.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,538.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,179.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	180,780.83
C.	Maximum Budget Limit	(II-C)	228,797.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,911.80
E.	Adopted Budget	(II-E)	202,692.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	186,450.57
H.	Maximum Budget Limit	(II-H)	237,794.22
I.	Highest Budget Without a Vote	(II-I)	227,830.29
J.	Highest Budget	(II-J)	237,794.22
K.	Highest Voted Amount	(II-K)	9,963.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	227,830.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,110.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,110.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		227,830.29
1.	BASE Budget Limit	(V-A1)	186,450.57	
2.	Over-BASE Budget	(V-A2)	41,379.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		90,751.28
1.	Direct State Aid Paid By State	(V-B1)	90,751.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,532.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		548.73
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		525.42
H.	Special Education Allowable Cost Payment	(V-H)		3,538.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,522.32
1.	Actual Non-Levy Revenue	(V-J1)	1,522.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		72,032.11
1.	Elementary County BASE Distribution	(V-L1)	72,032.11	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		186,450.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,467.92
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	19,467.92	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,911.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,379.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		8.48
	1. District Property Tax Levy Mills	(V-S1)	8.48	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		8.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0359 Cottonwood Elem

Submit ID: 0359-35821300

01 General Fund

Adopted Budget	0001	227,830.29

Budget Uses

Expenditure Budget	0002	227,830.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	90,751.28
Quality Educator	3111	17,532.00
At Risk Student	3112	0.00
Indian Education For All	3113	548.73
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,538.71
Data For Achievement	3116	525.42
Elementary County BASE Distribution	2250	72,032.11
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,522.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,467.92
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	21,911.80		
District Tax Levy			1110	21,911.80
Total Estimated Revenues to Fund Adopted Budget			0004	227,830.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	548.00

Budget Uses

Expenditure Budget	0002	548.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	548.00
Fund Balance for Budget	TFS48	548.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	548.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	548.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

16 Gallatin

0359 Cottonwood Elem

Submit ID: 0359-35821300

13 Tuition Fund

Adopted Budget	0001	22,946.51

Budget Uses

Expenditure Budget	0002	22,946.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,946.51
District Mills	999	8.88
Total Estimated Revenues to Fund Adopted Budget	0004	22,946.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	24,850.00

Budget Uses

Expenditure Budget	0002	24,850.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,145.91
Operating Reserve	0961	4,145.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,850.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0359 Cottonwood Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	517.57

Budget Uses

Expenditure Budget	0002	517.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	360.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	360.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	157.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	517.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
16 Gallatin

Submit ID: 0359-35821300

0359 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	446.71

Budget Uses

Expenditure Budget	0002	446.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	446.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	446.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0359-35821300

0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget	0001	221,594.10

Budget Uses

Expenditure Budget	0002	221,594.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166,794.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,794.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
District Tax Levy		1110	16,460.00
District Mills		999	6.37
Building Reserve Voted Mills		0134	3.10
Building Reserve Permissive Mills		0135	3.27
Total Estimated Revenues to Fund Adopted Budget		0004	221,594.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	612	72,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
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21 Hill

0445 Cottonwood Elem

Submit ID: 0445-25709550

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 21	N/A	3,708,343

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Jeremy Couch

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-25709550

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	262,832.83	26,283.28	10%	10.00%	2.21	218,904.26	43,926.36	11.85
10 Transportation	40,000.00	8,000.00	20%	20.00%	10,795.47	23,326.35	5,878.18	1.59
11 Bus Depreciation Reserve	215,787.79	0.00	N/A	0.00%	201,787.79	0.00	14,000.00	3.78
13 Tuition	4,824.61		N/A		4,824.61	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	11,125.95	18,874.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,640.88	0.00	N/A	0.00%	3,477.55	163.33	0.00	0.00
29 Flexibility	9,461.72	0.00	N/A	0.00%	9,461.72	0.00	0.00	0.00
61 Building Reserve	156,568.38	0.00	N/A	0.00%	113,923.38	34,116.00	8,529.00	2.30
Total of All Funds	723,116.21	40,283.28			355,398.68	295,383.99	72,333.54	19.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

Submit ID: 0445-25709550

0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	90,751.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,376.00
D.	At Risk Student	(I-D)	977.09
E.	Indian Education For All	(I-E)	548.73
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	525.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,370.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,123.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	198,714.04
C.	Maximum Budget Limit	(II-C)	243,500.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,356.36
E.	Adopted Budget	(II-E)	261,070.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	193,781.28
H.	Maximum Budget Limit	(II-H)	237,082.04
I.	Highest Budget Without a Vote	(II-I)	262,832.83
J.	Highest Budget	(II-J)	262,832.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	262,832.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,283.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,285.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		262,832.83
1.	BASE Budget Limit	(V-A1)	193,781.28	
2.	Over-BASE Budget	(V-A2)	69,051.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		90,751.28
1.	Direct State Aid Paid By State	(V-B1)	90,751.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,376.00
D.	At Risk Student	(V-D)		977.09
E.	Indian Education For All	(V-E)		548.73
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		525.42
H.	Special Education Allowable Cost Payment	(V-H)		3,370.20
I.	Remaining Fund Balance Available	(V-I)		2.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,407.47
1.	Actual Non-Levy Revenue	(V-J1)	1,407.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		72,054.88
1.	Elementary County BASE Distribution	(V-L1)	72,054.88	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		193,781.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,125.19
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	25,125.19	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,926.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		69,051.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.85
	1. District Property Tax Levy Mills	(V-S1)	11.85	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-25709550

01 General Fund

Adopted Budget	0001	262,832.83

Budget Uses

Expenditure Budget	0002	262,832.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2.21
Direct State Aid	3110	90,751.28
Quality Educator	3111	23,376.00
At Risk Student	3112	977.09
Indian Education For All	3113	548.73
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	3,370.20
Data For Achievement	3116	525.42
Elementary County BASE Distribution	2250	72,054.88
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,407.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,125.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	43,926.36		
District Tax Levy			1110	43,926.36
Total Estimated Revenues to Fund Adopted Budget			0004	262,832.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,382.49
Contingency	0006	1,943.86
Over-Schedule	0011	16,673.65
Fund Balance for Budget	TFS48	18,795.47
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	10,795.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,831.58
State - On-Schedule Transportation Reimbursement	3210	17,494.77
District Tax Levy	1110	5,878.18
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	215,787.79

Budget Uses

Expenditure Budget	0002	215,787.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,787.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,787.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,000.00
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	215,787.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Microbird	2020	70,000.00	64,400.00	14,000.00	14,000.00
2010 Ford E350 Super Duty	2010	20,131.00	30,196.50	N/A	NA
Total					14,000.00

13 Tuition Fund

Adopted Budget	0001	4,824.61

Budget Uses

Expenditure Budget	0002	4,824.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,824.61
Unreserved Fund Balance Reappropriated	0970	4,824.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,824.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,125.95
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	11,125.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,874.05
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0445-25709550

0445 Cottonwood Elem

28 Technology Fund

Adopted Budget	0001	3,640.88

Budget Uses

Expenditure Budget	0002	3,640.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,477.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,477.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	163.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,640.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0445 Cottonwood Elem

Submit ID: 0445-25709550

29 Flexibility Fund

Adopted Budget	0001	9,461.72

Budget Uses

Expenditure Budget	0002	9,461.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,461.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,461.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,461.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-25709550

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

Submit ID: 0445-25709550

0445 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	156,568.38

Budget Uses

Expenditure Budget		0002	156,568.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,923.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,923.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,116.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,529.00
District Mills		999	2.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	156,568.38

Budget Report
FY 2027

15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 96	N/A	7,122,922

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gina McWilliams

(Signature) (Date)

Chairperson, School Trustees: Jessica Sandven-Sorensen

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	851,295.64	82,454.20	10%	9.69%	0.00	780,265.09	71,030.55	9.97
10 Transportation	64,074.38	12,814.88	20%	20.00%	12,262.04	16,552.68	35,259.66	4.95
11 Bus Depreciation Reserve	183,264.87	0.00	N/A	0.00%	152,298.27	0.00	30,966.60	4.35
13 Tuition	137,500.00		N/A		0.00	0.00	137,500.00	19.30
14 Retirement	115,000.00	23,000.00	20%	20.00%	9,544.28	105,455.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,163.30	0.00	N/A	0.00%	1,511.65	651.65	0.00	0.00
29 Flexibility	46,429.13	0.00	N/A	0.00%	44,590.59	1,838.54	0.00	0.00
61 Building Reserve	214,191.89	0.00	N/A	0.00%	161,886.89	38,151.00	14,154.00	1.99
Total of All Funds	1,613,919.21	118,269.08			382,093.72	942,914.68	288,910.81	40.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CRESTON K-6	94 *
M1	Creston Middle School	2 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	372,296.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,361.60
D.	At Risk Student	(I-D)	1,793.49
E.	Indian Education For All	(I-E)	2,508.48
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	2,401.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,334.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,111.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	734,617.60
C.	Maximum Budget Limit	(II-C)	925,347.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	805,648.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	773,136.09
H.	Maximum Budget Limit	(II-H)	978,729.69
I.	Highest Budget Without a Vote	(II-I)	851,295.64
J.	Highest Budget	(II-J)	978,729.69
K.	Highest Voted Amount	(II-K)	127,434.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	851,295.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,454.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,454.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		851,295.64
1.	BASE Budget Limit	(V-A1)	773,136.09	
2.	Over-BASE Budget	(V-A2)	78,159.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,296.15
1.	Direct State Aid Paid By State	(V-B1)	372,296.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,361.60
D.	At Risk Student	(V-D)		1,793.49
E.	Indian Education For All	(V-E)		2,508.48
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		2,401.92
H.	Special Education Allowable Cost Payment	(V-H)		15,334.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,293.01
1.	Actual Non-Levy Revenue	(V-J1)	4,293.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		297,891.03
1.	Elementary County BASE Distribution	(V-L1)	297,891.03	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		773,136.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,129.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	7,129.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		78,159.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.97
	1. District Property Tax Levy Mills	(V-S1)	9.97	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

01 General Fund

Adopted Budget	0001	851,295.64

Budget Uses

Expenditure Budget	0002	851,295.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,296.15
Quality Educator	3111	76,361.60
At Risk Student	3112	1,793.49
Indian Education For All	3113	2,508.48
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	15,334.41
Data For Achievement	3116	2,401.92
Elementary County BASE Distribution	2250	297,891.03
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,293.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
15 Flathead
0316 Creston Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	7,129.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	71,030.55
Total Estimated Revenues to Fund Adopted Budget			0004	851,295.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	64,074.38

Budget Uses

Expenditure Budget	0002	64,074.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,047.90
Contingency	0006	1,504.79
Over-Schedule	0011	47,521.69
Fund Balance for Budget	TFS48	25,076.92
Operating Reserve	0961	12,814.88
Unreserved Fund Balance Reappropriated	0970	12,262.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,138.17
State - On-Schedule Transportation Reimbursement	3210	12,414.51
District Tax Levy	1110	35,259.66
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	64,074.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,264.87

Budget Uses

Expenditure Budget	0002	183,264.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,298.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,298.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,966.60
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	183,264.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Acadia	2021	28,183.00	11,273.20	5,636.60	5,636.60
2021 Blue Bird Bus	2020	126,650.00	126,650.00	25,330.00	25,330.00
Total					30,966.60

Budget Report
FY 2027
15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

13 Tuition Fund

Adopted Budget	0001	137,500.00

Budget Uses

Expenditure Budget	0002	137,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	137,500.00
District Mills	999	19.30
Total Estimated Revenues to Fund Adopted Budget	0004	137,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,544.28
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	9,544.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,455.72
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0316 Creston Elem

Submit ID: 0316-70635942

28 Technology Fund

Adopted Budget	0001	2,163.30

Budget Uses

Expenditure Budget	0002	2,163.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,511.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,511.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	651.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,163.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,429.13

Budget Uses

Expenditure Budget	0002	46,429.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,590.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,590.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,838.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,429.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0316 Creston Elem

Submit ID: 0316-70635942

61 Building Reserve Fund

Adopted Budget		0001	214,191.89

Budget Uses

Expenditure Budget		0002	214,191.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	161,886.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	161,886.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,151.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	14,154.00
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	214,191.89

Budget Report
FY 2027

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-09309757

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	202	N/A	10,298,453

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	190	N/A	8,735,969
Non-located - 42 Richland	12	N/A	1,562,484

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Christopher Petersen

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-09309757

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,898,060.00	88,568.49	10%	4.67%	0.00	1,571,891.34	326,168.66	31.67
10 Transportation	360,000.00	17,690.00	20%	4.91%	0.00	155,519.83	204,480.17	19.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,500.00		N/A		211.73	0.00	7,288.27	0.71
14 Retirement	360,000.00	46,607.01	20%	12.95%	0.00	360,000.00		
17 Adult Education	16,000.00	5,600.00	35%	35.00%	103.53	0.00	15,896.47	1.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,308.67	0.00	N/A	0.00%	9.43	1,299.24	0.00	0.00
29 Flexibility	650,000.80	0.00	N/A	0.00%	0.80	650,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,292,869.47	158,465.50			325.49	2,738,710.41	553,833.57	53.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	157
M1	CULBERTSON 7-8	45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	724,462.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,593.04
D.	At Risk Student	(I-D)	6,466.75
E.	Indian Education For All	(I-E)	5,278.26
F.	American Indian Achievement Gap	(I-F)	12,288.00
G.	Data For Achievement	(I-G)	5,054.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,039.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,346.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	205
B.	BASE Budget Limit	(II-B)	1,543,194.96
C.	Maximum Budget Limit	(II-C)	1,891,141.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	332,378.87
E.	Adopted Budget	(II-E)	1,891,141.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,541,450.69
H.	Maximum Budget Limit	(II-H)	1,892,826.27
I.	Highest Budget Without a Vote	(II-I)	1,898,060.76
J.	Highest Budget	(II-J)	1,898,060.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,898,060.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,568.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,568.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,898,060.00
1.	BASE Budget Limit	(V-A1)	1,541,450.69	
2.	Over-BASE Budget	(V-A2)	356,609.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		724,462.64
1.	Direct State Aid Paid By State	(V-B1)	724,462.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,593.04
D.	At Risk Student	(V-D)		6,466.75
E.	Indian Education For All	(V-E)		5,278.26
F.	American Indian Achievement Gap	(V-F)		12,288.00
G.	Data For Achievement	(V-G)		5,054.04
H.	Special Education Allowable Cost Payment	(V-H)		34,039.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,472.54
1.	Actual Non-Levy Revenue	(V-J1)	1,472.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		588,796.40
1.	Elementary County BASE Distribution	(V-L1)	588,796.40	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,541,450.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		30,440.65
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	30,440.65	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		326,168.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		356,609.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		31.67
	1. District Property Tax Levy Mills	(V-S1)	31.67	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		31.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,898,060.00

Budget Uses

Expenditure Budget	0002	1,898,060.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	724,462.64
Quality Educator	3111	163,593.04
At Risk Student	3112	6,466.75
Indian Education For All	3113	5,278.26
American Indian Achievement Gap	3114	12,288.00
State Special Education Allowable Cost Payment to Districts	3115	34,039.02
Data For Achievement	3116	5,054.04
Elementary County BASE Distribution	2250	588,796.40
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	166.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	326.40
Rentals	1910	980.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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43 Roosevelt
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,440.65
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	326,168.66		
District Tax Levy			1110	326,168.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,898,060.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	140,472.56
Contingency	0006	14,047.26
Over-Schedule	0011	205,480.18
Fund Balance for Budget	TFS48	17,690.00
Operating Reserve	0961	17,690.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,629.95
State - On-Schedule Transportation Reimbursement	3210	115,889.88
District Tax Levy	1110	204,480.17
District Mills	999	19.86
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	211.73
Unreserved Fund Balance Reappropriated	0970	211.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,288.27
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-09309757

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,607.01
Operating Reserve	0961	46,607.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	359,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,703.53
Operating Reserve	0961	5,600.00
Unreserved Fund Balance Reappropriated	0970	103.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,896.47
District Mills	999	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,308.67

Budget Uses

Expenditure Budget	0002	1,308.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,299.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,308.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	650,000.80

Budget Uses

Expenditure Budget	0002	650,000.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	650,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0777 Culbertson Elem

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

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0778 Culbertson H S

Submit ID: 0778-61469453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	85	8,710,474

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Christopher Petersen

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0778 Culbertson H S

Submit ID: 0778-61469453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,267,173.00	58,937.80	10%	4.65%	0.00	1,013,810.09	253,362.91	29.09
10 Transportation	250,000.00	13,878.80	20%	5.55%	0.00	123,156.67	126,843.33	14.56
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	10,000.00		N/A		859.29	0.00	9,140.71	1.05
14 Retirement	275,000.00	44,950.83	20%	16.35%	0.00	275,000.00		
17 Adult Education	16,000.00	5,600.00	35%	35.00%	382.52	0.00	15,617.48	1.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	845.24	0.00	N/A	0.00%	5.55	839.69	0.00	0.00
29 Flexibility	45,088.46	0.00	N/A	0.00%	88.46	45,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,864,106.70	123,367.43			1,335.82	1,457,806.45	404,964.43	46.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-61469453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 85 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	492,479.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,166.64
D.	At Risk Student	(I-D)	2,783.96
E.	Indian Education For All	(I-E)	2,221.05
F.	American Indian Achievement Gap	(I-F)	4,352.00
G.	Data For Achievement	(I-G)	2,126.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,817.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,605.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	91
B.	BASE Budget Limit	(II-B)	1,004,860.09
C.	Maximum Budget Limit	(II-C)	1,239,039.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,622.91
E.	Adopted Budget	(II-E)	1,257,483.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	996,232.07
H.	Maximum Budget Limit	(II-H)	1,227,634.93
I.	Highest Budget Without a Vote	(II-I)	1,267,173.89
J.	Highest Budget	(II-J)	1,267,173.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,267,173.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,937.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,937.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,267,173.00
1.	BASE Budget Limit	(V-A1)	996,232.07	
2.	Over-BASE Budget	(V-A2)	270,940.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		492,479.12
1.	Direct State Aid Paid By State	(V-B1)	492,479.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,166.64
D.	At Risk Student	(V-D)		2,783.96
E.	Indian Education For All	(V-E)		2,221.05
F.	American Indian Achievement Gap	(V-F)		4,352.00
G.	Data For Achievement	(V-G)		2,126.70
H.	Special Education Allowable Cost Payment	(V-H)		13,817.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		318.63
1.	Actual Non-Levy Revenue	(V-J1)	318.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		395,966.15
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	395,966.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		996,232.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		17,578.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	17,578.02	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		253,362.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,940.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.09
1.	District Property Tax Levy Mills	(V-S1)	29.09	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-61469453

01 General Fund

Adopted Budget	0001	1,267,173.00

Budget Uses

Expenditure Budget	0002	1,267,173.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	492,479.12
Quality Educator	3111	82,166.64
At Risk Student	3112	2,783.96
Indian Education For All	3113	2,221.05
American Indian Achievement Gap	3114	4,352.00
State Special Education Allowable Cost Payment to Districts	3115	13,817.82
Data For Achievement	3116	2,126.70
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	395,966.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	318.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
43 Roosevelt
0778 Culbertson H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	17,578.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	253,362.91		
District Tax Levy			1110	253,362.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,267,173.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	111,506.06
Contingency	0006	11,150.61
Over-Schedule	0011	127,343.33
Fund Balance for Budget	TFS48	13,878.80
Operating Reserve	0961	13,878.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,664.16
State - On-Schedule Transportation Reimbursement	3210	91,992.51
District Tax Levy	1110	126,843.33
District Mills	999	14.56
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	859.29
Unreserved Fund Balance Reappropriated	0970	859.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,140.71
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,950.83
Operating Reserve	0961	44,950.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,982.52
Operating Reserve	0961	5,600.00
Unreserved Fund Balance Reappropriated	0970	382.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,617.48
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0778 Culbertson H S

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28 Technology Fund

Adopted Budget	0001	845.24

Budget Uses

Expenditure Budget	0002	845.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	839.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	845.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,088.46

Budget Uses

Expenditure Budget	0002	45,088.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	45,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,088.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-61469453

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

09 Custer

0192 Custer County H S

Submit ID: 0192-86278489

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	497	28,293,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Andy Zook

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

09 Custer

Submit ID: 0192-86278489

0192 Custer County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,123,050.64	915,417.43	10%	17.87%	0.00	4,141,750.26	981,300.38	34.68
10 Transportation	80,000.00	16,000.00	20%	20.00%	556.46	33,753.19	45,690.35	1.61
11 Bus Depreciation Reserve	332,811.83	0.00	N/A	0.00%	278,241.83	7,000.00	47,570.00	1.68
13 Tuition	103,000.00		N/A		27,587.76	0.00	75,412.24	2.67
14 Retirement	790,000.00	158,000.00	20%	20.00%	193,529.67	596,470.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	290,407.99	40,000.00	N/A	13.77%	246,917.03	3,490.96	40,000.00	1.41
29 Flexibility	187,061.68	0.00	N/A	0.00%	144,627.77	42,433.91	0.00	0.00
61 Building Reserve	1,107,894.24	0.00	N/A	0.00%	860,394.24	77,800.00	169,700.00	6.00
Total of All Funds	8,014,226.38	1,129,417.43			1,751,854.76	4,902,698.65	1,359,672.97	48.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

Submit ID: 0192-86278489

0192 Custer County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 497

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,043,462.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	285,888.48
D.	At Risk Student	(I-D)	8,968.69
E.	Indian Education For All	(I-E)	12,986.61
F.	American Indian Achievement Gap	(I-F)	7,936.00
G.	Data For Achievement	(I-G)	12,434.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	111,665.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	500
B.	BASE Budget Limit	(II-B)	4,040,884.30
C.	Maximum Budget Limit	(II-C)	4,997,774.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	975,560.79
E.	Adopted Budget	(II-E)	5,016,445.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,141,750.26
H.	Maximum Budget Limit	(II-H)	5,123,050.64
I.	Highest Budget Without a Vote	(II-I)	5,123,050.64
J.	Highest Budget	(II-J)	5,123,050.64
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,123,050.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		512,305.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		403,112.37
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	403,112.37	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		915,417.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,123,050.64
1.	BASE Budget Limit	(V-A1)	4,141,750.26	
2.	Over-BASE Budget	(V-A2)	981,300.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,043,462.29
1.	Direct State Aid Paid By State	(V-B1)	2,043,462.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		285,888.48
D.	At Risk Student	(V-D)		8,968.69
E.	Indian Education For All	(V-E)		12,986.61
F.	American Indian Achievement Gap	(V-F)		7,936.00
G.	Data For Achievement	(V-G)		12,434.94
H.	Special Education Allowable Cost Payment	(V-H)		111,665.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		188,684.17
1.	Actual Non-Levy Revenue	(V-J1)	188,684.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,469,723.12
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,469,723.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,141,750.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		981,300.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		981,300.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		34.68
	1. District Property Tax Levy Mills	(V-S1)	34.68	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		34.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
09 Custer
0192 Custer County H S

Submit ID: 0192-86278489

01 General Fund

Adopted Budget	0001	5,123,050.64

Budget Uses

Expenditure Budget	0002	5,123,050.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,043,462.29
Quality Educator	3111	285,888.48
At Risk Student	3112	8,968.69
Indian Education For All	3113	12,986.61
American Indian Achievement Gap	3114	7,936.00
State Special Education Allowable Cost Payment to Districts	3115	111,665.96
Data For Achievement	3116	12,434.94
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,469,723.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	188,333.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	351.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	981,300.38		
District Tax Levy			1110	981,300.38
Total Estimated Revenues to Fund Adopted Budget			0004	5,123,050.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,684.71
Contingency	0006	3,068.47
Over-Schedule	0011	46,246.82
Fund Balance for Budget	TFS48	16,556.46
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	556.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,438.29
State - On-Schedule Transportation Reimbursement	3210	25,314.90
District Tax Levy	1110	45,690.35
District Mills	999	1.61
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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09 Custer

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	332,811.83

Budget Uses

Expenditure Budget	0002	332,811.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,241.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,241.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,570.00
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	332,811.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	228,880.00	137,328.00	45,776.00	45,776.00
2022 INTEGRATED CE S BUS	2021	8,970.00	8,970.00	1,794.00	1,794.00
ACT. BUS 2006 MCI	2017	129,500.00	194,250.00	N/A	NA
ACT BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					47,570.00

Budget Report
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09 Custer
0192 Custer County H S

Submit ID: 0192-86278489

13 Tuition Fund

Adopted Budget	0001	103,000.00

Budget Uses

Expenditure Budget	0002	103,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,587.76
Unreserved Fund Balance Reappropriated	0970	27,587.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,412.24
District Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	103,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	790,000.00

Budget Uses

Expenditure Budget	0002	790,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	351,529.67
Operating Reserve	0961	158,000.00
Unreserved Fund Balance Reappropriated	0970	193,529.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	596,470.33
Total Estimated Revenues to Fund Adopted Budget	0004	790,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	290,407.99

Budget Uses

Expenditure Budget	0002	290,407.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,917.03
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	246,917.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,490.96
District Tax Levy	1110	40,000.00
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	290,407.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	187,061.68

Budget Uses

Expenditure Budget	0002	187,061.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,627.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,627.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	42,433.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	187,061.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0192 Custer County H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

Submit ID: 0192-86278489

0192 Custer County H S

61 Building Reserve Fund

Adopted Budget		0001	1,107,894.24

Budget Uses

Expenditure Budget		0002	1,107,894.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	860,394.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	860,394.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,800.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
District Tax Levy		1110	169,700.00
District Mills		999	6.00
Building Reserve Voted Mills		0134	5.30
Building Reserve Permissive Mills		0135	0.70
Total Estimated Revenues to Fund Adopted Budget		0004	1,107,894.24

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	1,500,000.00	10	612	0.00	150,000.00	150,000.00
Total						150,000.00

Budget Report
FY 2027

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-97102788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	71	*	29	2,449,173

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adriana Mayorga

(Signature) (Date)

Chairperson, School Trustees: Toby Abel

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-97102788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,513,507.49	151,883.58	10%	10.04%	11,153.31	1,225,036.59	277,317.59	113.23
10 Transportation	235,000.00	47,000.00	20%	20.00%	1,191.12	61,431.99	172,376.89	70.38
11 Bus Depreciation Reserve	96,642.86	0.00	N/A	0.00%	24,682.70	0.00	71,960.16	29.38
13 Tuition	75,000.00		N/A		607.25	0.00	74,392.75	30.37
14 Retirement	228,000.00	45,600.00	20%	20.00%	11,379.66	216,620.34		
17 Adult Education	7,599.00	0.00	35%	0.00%	5,150.08	0.00	2,448.92	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,028.77	0.00	N/A	0.00%	0.00	1,028.77	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	128,278.59	0.00	N/A	0.00%	36,778.59	73,000.00	18,500.00	7.55
Total of All Funds	2,285,061.59	244,483.58			90,947.59	1,577,117.69	616,996.31	251.91

50 Debt Service **Tax Jurisdiction**								
Series 2017EL	71,816.67	23,269.42	20-9-438	32.40%	0.00	0.00	71,816.67	29.32
Series 2017HS	143,033.33	0.00	20-9-438	0.00%	0.00	0.00	143,033.33	58.40

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	55
M1	CUSTER 7-8	16
H1	CUSTER HS 9-12	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	588,232.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,815.04
D.	At Risk Student	(I-D)	3,242.09
E.	Indian Education For All	(I-E)	2,613.00
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	2,502.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,974.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,504.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,192,139.64
C.	Maximum Budget Limit	(II-C)	1,479,712.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,321.80
E.	Adopted Budget	(II-E)	1,469,461.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,220,559.91
H.	Maximum Budget Limit	(II-H)	1,513,507.49
I.	Highest Budget Without a Vote	(II-I)	1,513,507.49
J.	Highest Budget	(II-J)	1,513,507.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,513,507.49

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,350.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		532.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	532.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,153.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,153.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,036.89

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	19,439.58	8,534.93	27,974.51
B.	Special Education RSBG to Coop	3,988.07	1,516.59	5,504.66
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,371.06	4,020.61	13,391.67

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	504,720.00	248,240.00	752,960.00
		692,384.00	623,573.00	1,315,957.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,411.55	220,121.27	464,532.82
H.	Special Education in BASE@40%	9,371.06	4,020.61	13,391.67
I.	Subsidized BASE Amount	253,782.61	224,141.88	477,924.49
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,513,507.49
1.	BASE Budget Limit	(V-A1)	1,220,559.91	
2.	Over-BASE Budget	(V-A2)	292,947.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		588,232.77
1.	Direct State Aid Paid By State	(V-B1)	588,232.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,815.04
D.	At Risk Student	(V-D)		3,242.09
E.	Indian Education For All	(V-E)		2,613.00
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		2,502.00

H.	Special Education Allowable Cost Payment	(V-H)		27,974.51
I.	Remaining Fund Balance Available	(V-I)		11,153.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,631.83
	1. Actual Non-Levy Revenue	(V-J1)	10,631.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		456,139.36
	1. Elementary County BASE Distribution	(V-L1)	242,236.49	
	2. High School County BASE Distribution	(V-L2)	213,902.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,220,559.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,630.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	15,630.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,317.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,947.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		113.23
	1. District Property Tax Levy Mills	(V-S1)	113.23	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		113.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-97102788

01 General Fund

Adopted Budget	0001	1,513,507.49

Budget Uses

Expenditure Budget	0002	1,513,507.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,153.31
Direct State Aid	3110	588,232.77
Quality Educator	3111	117,815.04
At Risk Student	3112	3,242.09
Indian Education For All	3113	2,613.00
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	27,974.51
Data For Achievement	3116	2,502.00
Elementary County BASE Distribution	2250	242,236.49
High School County BASE Distribution	2260	213,902.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,129.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,502.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0975 Custer K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,630.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	277,317.58		
District Tax Levy			1110	277,317.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,513,507.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,847.26
Contingency	0006	5,584.73
Over-Schedule	0011	173,568.01
Fund Balance for Budget	TFS48	48,191.12
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	1,191.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,357.99
State - On-Schedule Transportation Reimbursement	3210	46,074.00
District Tax Levy	1110	172,376.89
District Mills	999	70.38
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0975 Custer K-12 Schools

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	96,642.86

Budget Uses

Expenditure Budget	0002	96,642.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,682.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,682.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	71,960.16
District Mills	999	29.38
Total Estimated Revenues to Fund Adopted Budget	0004	96,642.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2026	48,149.00	0.00	9,629.80	9,629.80
Ford Transit	2025	58,700.00	11,740.00	11,740.00	11,740.00
2004 Setra Cruiser	2023	34,284.00	11,211.80	6,856.80	6,856.80
2023 International	2023	111,728.00	39,104.62	22,345.60	13,966.06
2021 Thomas	2021	100,890.00	55,597.50	20,178.00	12,611.25
2019 THOMAS	2020	101,250.00	59,958.50	20,250.00	12,656.25
Blue Bird 2018	2018	90,000.00	130,500.00	18,000.00	4,500.00
2014 Bluebird	2014	83,500.00	125,250.00	N/A	NA
Total					71,960.16

Budget Report
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0975 Custer K-12 Schools

Submit ID: 0975-97102788

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	607.25
Unreserved Fund Balance Reappropriated	0970	607.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	74,392.75
District Mills	999	30.37
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	228,000.00

Budget Uses

Expenditure Budget	0002	228,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,979.66
Operating Reserve	0961	45,600.00
Unreserved Fund Balance Reappropriated	0970	11,379.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	216,620.34
Total Estimated Revenues to Fund Adopted Budget	0004	228,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,599.00

Budget Uses

Expenditure Budget	0002	7,599.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,150.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,150.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,448.92
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,599.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,028.77

Budget Uses

Expenditure Budget	0002	1,028.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,028.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,028.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0975 Custer K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	4.88

Budget Uses

Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Series 2017EL

Taxable Value		2,449,173.00
Adopted Budget	0001	71,816.67

Budget Uses

Expenditure Budget	0002	71,816.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,269.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	23,269.42
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71,816.67
Jurisdiction Mills	999	29.32
Total Estimated Revenues to Fund Adopted Budget	0004	71,816.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	578,333.33	48,333.33	22,883.34	600.00
Total Bond Requirements							71,816.67
Total Debt Service Requirements						0002	71,816.67

Series 2017HS

Taxable Value		2,449,173.00
Adopted Budget	0001	143,033.33

Budget Uses

Expenditure Budget	0002	143,033.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,033.33
Jurisdiction Mills	999	58.40
Total Estimated Revenues to Fund Adopted Budget	0004	143,033.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,156,666.67	96,666.67	45,766.66	600.00
Total Bond Requirements							143,033.33
Total Debt Service Requirements						0002	143,033.33

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	128,278.59

Budget Uses

Expenditure Budget		0002	128,278.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,778.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,778.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,500.00
District Mills		999	7.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.55
Total Estimated Revenues to Fund Adopted Budget		0004	128,278.59

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 545	N/A	29,789,379

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,980,692.67	168,493.49	10%	3.38%	0.00	3,962,386.68	1,018,305.99	34.18
10 Transportation	335,000.00	46,500.84	20%	13.88%	0.00	137,692.16	197,307.84	6.62
11 Bus Depreciation Reserve	851,909.23	0.00	N/A	0.00%	727,228.99	0.00	124,680.24	4.19
13 Tuition	10,141.68		N/A		0.00	0.00	10,141.68	0.34
14 Retirement	750,000.00	150,000.00	20%	20.00%	58,798.97	691,201.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	93,188.51	0.00	N/A	0.00%	480.59	3,339.78	89,368.14	3.00
29 Flexibility	1,185,847.58	0.00	N/A	0.00%	1,177,533.30	8,314.28	0.00	0.00
61 Building Reserve	111,329.07	0.00	N/A	0.00%	7,389.07	68,449.64	35,490.36	1.19
Total of All Funds	8,318,108.74	364,994.33			1,971,430.92	4,871,383.57	1,475,294.25	49.52

50 Debt Service **Tax Jurisdiction**								
0402	189,508.85	0.00	20-9-438	0.00%	54,365.41	0.00	135,143.44	4.54

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	440 *
M1	CUT BANK 7-8	105 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,801,896.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	375,418.56
D.	At Risk Student	(I-D)	29,894.80
E.	Indian Education For All	(I-E)	14,240.85
F.	American Indian Achievement Gap	(I-F)	58,368.00
G.	Data For Achievement	(I-G)	13,635.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	167,145.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,882.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	556
B.	BASE Budget Limit	(II-B)	4,050,492.17
C.	Maximum Budget Limit	(II-C)	5,018,752.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	909,390.12
E.	Adopted Budget	(II-E)	4,959,882.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,962,386.67
H.	Maximum Budget Limit	(II-H)	4,886,821.53
I.	Highest Budget Without a Vote	(II-I)	4,871,776.80
J.	Highest Budget	(II-J)	4,980,717.14
K.	Highest Voted Amount	(II-K)	108,940.34
L.	Amount Approved on Ballot by Voters	(II-L)	108,915.88
M.	Adopted Budget	(II-M)	4,980,692.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,493.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,493.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,980,692.67
1.	BASE Budget Limit	(V-A1)	3,962,386.67	
2.	Over-BASE Budget	(V-A2)	1,018,306.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,801,896.79
1.	Direct State Aid Paid By State	(V-B1)	1,801,896.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		375,418.56
D.	At Risk Student	(V-D)		29,894.80
E.	Indian Education For All	(V-E)		14,240.85
F.	American Indian Achievement Gap	(V-F)		58,368.00
G.	Data For Achievement	(V-G)		13,635.90
H.	Special Education Allowable Cost Payment	(V-H)		167,145.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,279.00
1.	Actual Non-Levy Revenue	(V-J1)	3,279.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,498,506.78
1.	Elementary County BASE Distribution	(V-L1)	1,498,506.79	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,962,386.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,018,305.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,018,306.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		34.18
	1. District Property Tax Levy Mills	(V-S1)	34.18	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		34.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

01 General Fund

Adopted Budget	0001	4,980,692.67

Budget Uses

Expenditure Budget	0002	4,980,692.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,801,896.79
Quality Educator	3111	375,418.56
At Risk Student	3112	29,894.80
Indian Education For All	3113	14,240.85
American Indian Achievement Gap	3114	58,368.00
State Special Education Allowable Cost Payment to Districts	3115	167,145.99
Data For Achievement	3116	13,635.90
Elementary County BASE Distribution	2250	1,498,506.79
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,271.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,018,305.99		
District Tax Levy			1110	1,018,305.99
Total Estimated Revenues to Fund Adopted Budget			0004	4,980,692.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	125,174.70
Contingency	0006	12,517.47
Over-Schedule	0011	197,307.83
Fund Balance for Budget	TFS48	46,500.84
Operating Reserve	0961	46,500.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,423.04
State - On-Schedule Transportation Reimbursement	3210	103,269.12
District Tax Levy	1110	197,307.84
District Mills	999	6.62
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	851,909.23

Budget Uses

Expenditure Budget	0002	851,909.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	727,228.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	727,228.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	124,680.24
District Mills	999	4.19
Total Estimated Revenues to Fund Adopted Budget	0004	851,909.23

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 camera	2026	3,687.00	0.00	737.40	737.40
0193	2025	100,500.00	20,100.00	20,100.00	20,100.00
1365	2025	93,600.00	18,720.00	18,720.00	18,220.00
6707	2025	3,799.70	759.94	759.94	759.94
1T88W9D23S1221654	2024	79,168.00	31,667.20	15,833.60	15,833.60
4687	2023	67,950.00	40,770.00	13,590.00	13,590.00
2022 BUS 1BABJCSA2NF383399	2022	67,950.00	54,360.00	13,590.00	13,590.00
2022 CAMERA SYSTEM	2022	4,154.09	3,323.28	830.82	830.82
2015 BLUEBIRD SCHOOL BUS	2021	67,050.00	67,050.00	13,410.00	13,410.00
2021 RADIOS	2021	4,337.84	4,337.85	867.57	867.57
3 SYSTEMS 12 CAMERAS 2020	2020	12,429.54	14,915.46	2,485.91	2,485.91
6579	2020	65,850.00	79,020.00	13,170.00	13,170.00
3304	2019	110,850.00	155,190.00	22,170.00	11,085.00
1795	2018	64,200.00	96,300.00	N/A	NA
0080	2016	61,800.00	92,700.00	N/A	NA
0153	2015	61,800.00	92,700.00	N/A	NA
0165	2015	750.00	1,125.00	N/A	NA
0166	2015	750.00	1,125.00	N/A	NA
2742	2014	62,400.00	93,600.00	N/A	NA
2189	2013	197,600.00	296,400.00	N/A	NA
0733	2011	55,020.00	82,530.00	N/A	NA
9487	2010	55,104.00	82,656.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
Total					124,680.24

Budget Report
FY 2027
18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

13 Tuition Fund

Adopted Budget	0001	10,141.68

Budget Uses

Expenditure Budget	0002	10,141.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,141.68
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,141.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	208,798.97
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	58,798.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	691,201.03
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	93,188.51

Budget Uses

Expenditure Budget	0002	93,188.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	480.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	480.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,339.78
District Tax Levy	1110	89,368.14
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,188.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,185,847.58

Budget Uses

Expenditure Budget	0002	1,185,847.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,177,533.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,177,533.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,314.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,185,847.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
18 Glacier

Submit ID: 0402-18462031

0402 Cut Bank Elem

50 Debt Service Fund
0402

Taxable Value		29,789,379.00
Adopted Budget	0001	189,508.85

Budget Uses

Expenditure Budget	0002	189,508.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,365.41
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,365.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	135,143.44
Jurisdiction Mills	999	4.54
Total Estimated Revenues to Fund Adopted Budget	0004	189,508.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	760,000.00	140,000.00	27,781.26	400.00
Total Bond Requirements							168,181.26

SIDs

Issue Type	Amount
Elementary	21,327.59
Total SID Requirements	21,327.59

Total Debt Service Requirements	0002	189,508.85

Budget Report
FY 2027

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-18462031

61 Building Reserve Fund

Adopted Budget		0001	111,329.07

Budget Uses

Expenditure Budget		0002	111,329.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,389.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,389.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	68,449.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	35,490.36
District Mills		999	1.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.19
Total Estimated Revenues to Fund Adopted Budget		0004	111,329.07

Budget Report
FY 2027

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-18911346

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	192	30,093,888

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-18911346

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,629,401.60	50,281.38	10%	1.91%	0.00	1,868,220.25	761,181.35	25.29
10 Transportation	310,000.00	62,000.00	20%	20.00%	36,556.05	91,794.79	181,649.16	6.04
11 Bus Depreciation Reserve	692,574.52	0.00	N/A	0.00%	609,141.41	0.00	83,433.11	2.77
13 Tuition	6,300.13		N/A		881.19	0.00	5,418.94	0.18
14 Retirement	420,000.00	84,000.00	20%	20.00%	41,976.46	378,023.54		
17 Adult Education	30,000.00	6,009.97	35%	20.03%	0.00	0.00	30,000.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,134.39	0.00	N/A	0.00%	5,278.06	1,574.67	90,281.66	3.00
29 Flexibility	594,438.13	0.00	N/A	0.00%	571,785.53	22,652.60	0.00	0.00
61 Building Reserve	67,390.82	0.00	N/A	0.00%	3,585.83	46,155.42	17,649.57	0.59
Total of All Funds	4,847,239.59	202,291.35			1,269,204.53	2,408,421.27	1,169,613.79	38.87

50 Debt Service								
Tax Jurisdiction								
0403	10,294.00	0.00	20-9-438	0.00%	0.00	0.00	10,294.00	0.34

Budget Report
FY 2027

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-18911346

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 192 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	898,929.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,255.52
D.	At Risk Student	(I-D)	8,482.17
E.	Indian Education For All	(I-E)	5,016.96
F.	American Indian Achievement Gap	(I-F)	23,296.00
G.	Data For Achievement	(I-G)	4,803.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,513.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,559.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	207
B.	BASE Budget Limit	(II-B)	1,919,620.52
C.	Maximum Budget Limit	(II-C)	2,367,837.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	761,181.35
E.	Adopted Budget	(II-E)	2,680,801.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,868,220.25
H.	Maximum Budget Limit	(II-H)	2,300,469.99
I.	Highest Budget Without a Vote	(II-I)	2,629,401.60
J.	Highest Budget	(II-J)	2,693,812.63
K.	Highest Voted Amount	(II-K)	64,411.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,629,401.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,281.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		50,281.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,629,401.60
1.	BASE Budget Limit	(V-A1)	1,868,220.25	
2.	Over-BASE Budget	(V-A2)	761,181.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		898,929.96
1.	Direct State Aid Paid By State	(V-B1)	898,929.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,255.52
D.	At Risk Student	(V-D)		8,482.17
E.	Indian Education For All	(V-E)		5,016.96
F.	American Indian Achievement Gap	(V-F)		23,296.00
G.	Data For Achievement	(V-G)		4,803.84
H.	Special Education Allowable Cost Payment	(V-H)		39,513.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,681.11
1.	Actual Non-Levy Revenue	(V-J1)	6,681.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		723,241.42
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	723,241.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,868,220.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		761,181.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		761,181.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		25.29
1.	District Property Tax Levy Mills	(V-S1)	25.29	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		25.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-18911346

01 General Fund

Adopted Budget	0001	2,629,401.60

Budget Uses

Expenditure Budget	0002	2,629,401.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	898,929.96
Quality Educator	3111	158,255.52
At Risk Student	3112	8,482.17
Indian Education For All	3113	5,016.96
American Indian Achievement Gap	3114	23,296.00
State Special Education Allowable Cost Payment to Districts	3115	39,513.27
Data For Achievement	3116	4,803.84
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	723,241.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,635.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,045.61
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	761,181.35		
District Tax Levy			1110	761,181.35
Total Estimated Revenues to Fund Adopted Budget			0004	2,629,401.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,449.80
Contingency	0006	8,344.98
Over-Schedule	0011	218,205.22
Fund Balance for Budget	TFS48	98,556.05
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	36,556.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,948.69
State - On-Schedule Transportation Reimbursement	3210	68,846.10
District Tax Levy	1110	181,649.16
District Mills	999	6.04
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	692,574.52

Budget Uses

Expenditure Budget	0002	692,574.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	609,141.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	609,141.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	83,433.11
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	692,574.52

Budget Report
FY 2027

18 Glacier

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 camera	2026	2,458.00	0.00	491.60	491.60
0193	2025	67,000.00	13,400.00	13,400.00	13,400.00
1365	2025	62,400.00	12,480.00	12,480.00	12,480.00
6707	2025	2,533.13	506.63	506.63	506.63
1T88W9D23S1221654	2024	52,778.00	21,111.20	10,555.60	10,555.60
4687	2023	45,300.00	27,180.00	9,060.00	9,060.00
2022 BUS 1BABJCSA2NF383399	2022	45,300.00	36,240.00	9,060.00	9,060.00
2022 CAMERA SYSTEM	2022	2,769.39	2,215.52	553.88	553.88
2021 BLUE BIRD BUS	2021	44,700.00	44,700.00	8,940.00	8,940.00
2021 CAMERA SYSTEM	2021	2,891.89	2,891.90	578.38	578.38
6579	2020	43,900.00	52,680.00	8,780.00	8,780.00
E SYSTEMS 12 CAMERAS 2020	2020	8,185.12	9,822.12	1,637.02	1,637.02
3304	2019	73,900.00	103,460.00	14,780.00	7,390.00
1795	2018	42,800.00	64,200.00	N/A	NA
0080	2016	41,200.00	61,800.00	N/A	NA
0153	2015	41,200.00	61,800.00	N/A	NA
0165	2015	500.00	750.00	N/A	NA
0166	2015	500.00	750.00	N/A	NA
2742	2014	41,600.00	62,400.00	N/A	NA
2189	2013	296,400.00	444,600.00	N/A	NA
0733	2011	36,680.00	55,020.00	N/A	NA
9487	2010	36,736.00	55,104.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
Total					83,433.11

Budget Report
FY 2027
18 Glacier
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13 Tuition Fund

Adopted Budget	0001	6,300.13

Budget Uses

Expenditure Budget	0002	6,300.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	881.19
Unreserved Fund Balance Reappropriated	0970	881.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,418.94
District Mills	999	0.18
Total Estimated Revenues to Fund Adopted Budget	0004	6,300.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,976.46
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	41,976.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	378,023.54
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,009.97
Operating Reserve	0961	6,009.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	97,134.39

Budget Uses

Expenditure Budget	0002	97,134.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,278.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,278.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,574.67
District Tax Levy	1110	90,281.66
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	97,134.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

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29 Flexibility Fund

Adopted Budget	0001	594,438.13

Budget Uses

Expenditure Budget	0002	594,438.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	571,785.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571,785.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	22,652.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	594,438.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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50 Debt Service Fund
0403

Taxable Value		30,093,888.00
Adopted Budget	0001	10,294.00

Budget Uses

Expenditure Budget	0002	10,294.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,294.00
Jurisdiction Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,294.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		10,294.00
Total SID Requirements		10,294.00
Total Debt Service Requirements	0002	10,294.00

Budget Report
FY 2027
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Submit ID: 0403-18911346

61 Building Reserve Fund

Adopted Budget		0001	67,390.82

Budget Uses

Expenditure Budget		0002	67,390.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,585.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,585.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,155.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,649.57
District Mills		999	0.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.59
Total Estimated Revenues to Fund Adopted Budget		0004	67,390.82

Budget Report
FY 2027

41 Ravalli

Submit ID: 0740-03520864

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 231	* 117	20,346,536

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Miranda Simmons

(Signature) (Date)

Chairperson, School Trustees: Kristie Heiland

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

Submit ID: 0740-03520864

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,214,016.72	321,401.67	10%	10.00%	8,192.71	3,011,327.96	194,496.05	9.56
10 Transportation	603,197.78	86,112.56	20%	14.28%	0.00	199,790.59	403,407.19	19.83
11 Bus Depreciation Reserve	368,914.82	0.00	N/A	0.00%	264,585.82	0.00	104,329.00	5.13
13 Tuition	203,487.00		N/A		1,037.46	0.00	202,449.54	9.95
14 Retirement	498,665.63	99,733.13	20%	20.00%	38,924.49	459,741.14		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	11,451.10	0.00	38,548.90	1.89
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,742.72	0.00	N/A	0.00%	72,233.97	2,508.75	30,000.00	1.47
29 Flexibility	61,330.03	0.00	N/A	0.00%	40,534.12	20,795.91	0.00	0.00
61 Building Reserve	765,319.30	0.00	N/A	0.00%	644,609.30	71,831.11	48,878.89	2.40
Total of All Funds	5,869,674.00	524,747.36			1,081,568.97	3,765,995.46	1,022,109.57	50.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	177 *
M1	DARBY 7-8	54 *
H1	DARBY HS 9-12	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,432,651.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	225,578.40
D.	At Risk Student	(I-D)	33,236.74
E.	Indian Education For All	(I-E)	7,952.36
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	8,706.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	89,558.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,266.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	354
B.	BASE Budget Limit	(II-B)	2,998,140.07
C.	Maximum Budget Limit	(II-C)	3,782,036.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	3,235,724.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,976,432.72
H.	Maximum Budget Limit	(II-H)	3,748,656.03
I.	Highest Budget Without a Vote	(II-I)	3,257,104.67
J.	Highest Budget	(II-J)	3,748,656.03
K.	Highest Voted Amount	(II-K)	491,551.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,214,016.72

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		321,401.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,192.71
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,192.71	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		329,594.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	59,325.89	30,232.61	89,558.50
B.	Special Education RSBG to Coop	12,806.76	6,459.55	19,266.31
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	28,853.06	14,676.86	43,529.92
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,643,094.30	998,946.00	2,642,040.30
		1,830,758.30	1,374,279.00	3,205,037.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	646,257.68	485,120.49	1,131,378.17
H.	Special Education in BASE@40%	28,853.06	14,676.86	43,529.92
I.	Subsidized BASE Amount	675,110.74	499,797.35	1,174,908.09
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,214,016.72
1.	BASE Budget Limit	(V-A1)	2,976,432.72	
2.	Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,432,651.67
1.	Direct State Aid Paid By State	(V-B1)	1,432,651.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		225,578.40
D.	At Risk Student	(V-D)		33,236.74
E.	Indian Education For All	(V-E)		7,952.36
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		8,706.96

H.	Special Education Allowable Cost Payment	(V-H)		89,558.50
I.	Remaining Fund Balance Available	(V-I)		8,192.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,543.10
	1. Actual Non-Levy Revenue	(V-J1)	23,543.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,143,172.28
	1. Elementary County BASE Distribution	(V-L1)	657,021.33	
	2. High School County BASE Distribution	(V-L2)	486,150.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,976,432.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		43,087.95
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	43,087.95	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		194,496.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.56
	1. District Property Tax Levy Mills	(V-S1)	9.56	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,214,016.72

Budget Uses

Expenditure Budget	0002	3,214,016.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,192.71
Direct State Aid	3110	1,432,651.67
Quality Educator	3111	225,578.40
At Risk Student	3112	33,236.74
Indian Education For All	3113	7,952.36
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	89,558.50
Data For Achievement	3116	8,706.96
Elementary County BASE Distribution	2250	657,021.33
High School County BASE Distribution	2260	486,150.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,543.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	43,087.95
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	194,496.05		
District Tax Levy			1110	194,496.05
Total Estimated Revenues to Fund Adopted Budget			0004	3,214,016.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	603,197.78

Budget Uses

Expenditure Budget	0002	603,197.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	181,627.81
Contingency	0006	18,162.78
Over-Schedule	0011	403,407.19
Fund Balance for Budget	TFS48	86,112.56
Operating Reserve	0961	86,112.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,947.64
State - On-Schedule Transportation Reimbursement	3210	149,842.95
District Tax Levy	1110	403,407.19
District Mills	999	19.83
Total Estimated Revenues to Fund Adopted Budget	0004	603,197.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	368,914.82

Budget Uses

Expenditure Budget	0002	368,914.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,585.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264,585.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	104,329.00
District Mills	999	5.13
Total Estimated Revenues to Fund Adopted Budget	0004	368,914.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Expedition E-bus	2024	49,000.00	3,000.00	9,800.00	4,000.00
2022 Thomas Activity Bus	2023	170,000.00	8,000.00	34,000.00	5,000.00
2021 Bluebird	2020	139,750.00	31,500.00	27,950.00	2,000.00
2018 Blue Bird All American Bus	2018	136,611.78	33,000.00	27,322.36	2,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	70,000.00	32,500.00	25,000.00
2014 Blue Bird All American	2013	136,427.00	69,000.00	27,285.40	5,000.00
1BABNBXA2CF282459	2012	127,580.00	130,032.00	25,516.00	25,516.00
2011 (84) BLUEBIRD	2011	129,065.00	118,626.00	25,813.00	25,813.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	162,204.00	25,960.00	10,000.00
1BABNBKA78F251743	2008	118,100.00	166,917.06	23,620.00	0.00
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					104,329.00

Budget Report
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0740 Darby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	203,487.00

Budget Uses

Expenditure Budget	0002	203,487.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,037.46
Unreserved Fund Balance Reappropriated	0970	1,037.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	202,449.54
District Mills	999	9.95
Total Estimated Revenues to Fund Adopted Budget	0004	203,487.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	498,665.63

Budget Uses

Expenditure Budget	0002	498,665.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,657.62
Operating Reserve	0961	99,733.13
Unreserved Fund Balance Reappropriated	0970	38,924.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	459,741.14
Total Estimated Revenues to Fund Adopted Budget	0004	498,665.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,951.10
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	11,451.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,548.90
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	104,742.72

Budget Uses

Expenditure Budget	0002	104,742.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,233.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,233.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,508.75
District Tax Levy	1110	30,000.00
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	104,742.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	61,330.03

Budget Uses

Expenditure Budget	0002	61,330.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,534.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,534.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,795.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,330.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	765,319.30

Budget Uses

Expenditure Budget		0002	765,319.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	644,609.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	644,609.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,831.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	48,878.89
District Mills		999	2.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	765,319.30

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	297,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jacey Liddle

(Signature) (Date)

Chairperson, School Trustees: JBob Hould

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	161,714.43	16,171.44	10%	10.00%	14,345.15	114,985.39	32,383.89	108.71
10 Transportation	40,000.00	4,000.00	20%	10.00%	8,808.58	7,630.20	23,561.22	79.09
11 Bus Depreciation Reserve	28,802.08	0.00	N/A	0.00%	28,802.08	0.00	0.00	0.00
13 Tuition	1,500.00		N/A		0.00	0.00	1,500.00	5.04
14 Retirement	25,000.00	5,000.00	20%	20.00%	6,551.70	18,448.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	399.76	0.00	N/A	0.00%	296.06	103.70	0.00	0.00
29 Flexibility	37,730.19	0.00	N/A	0.00%	37,730.19	0.00	0.00	0.00
61 Building Reserve	165,519.09	0.00	N/A	0.00%	124,024.09	38,516.29	2,978.71	10.00
Total of All Funds	460,665.55	25,171.44			220,557.85	179,683.88	60,423.82	202.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	1,053.22
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,348.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	449.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	135,482.96
C.	Maximum Budget Limit	(II-C)	165,693.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	32,383.89
E.	Adopted Budget	(II-E)	174,523.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	123,035.78
H.	Maximum Budget Limit	(II-H)	150,005.24
I.	Highest Budget Without a Vote	(II-I)	161,714.43
J.	Highest Budget	(II-J)	175,797.23
K.	Highest Voted Amount	(II-K)	14,082.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	161,714.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,171.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,345.15
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,345.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,516.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		161,714.43
1.	BASE Budget Limit	(V-A1)	123,035.78	
2.	Over-BASE Budget	(V-A2)	38,678.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		1,053.22
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,348.08
I.	Remaining Fund Balance Available	(V-I)		14,345.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,817.58
1.	Actual Non-Levy Revenue	(V-J1)	1,817.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		30,253.86
1.	Elementary County BASE Distribution	(V-L1)	30,253.87	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		123,035.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,294.75
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	6,294.75	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		32,383.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,678.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		108.71
	1. District Property Tax Levy Mills	(V-S1)	108.71	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		108.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

01 General Fund

Adopted Budget	0001	161,714.43

Budget Uses

Expenditure Budget	0002	161,714.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,345.15
Direct State Aid	3110	57,866.39
Quality Educator	3111	15,584.00
At Risk Student	3112	1,053.22
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	1,348.08
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	30,253.87
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,508.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	309.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
21 Hill
0424 Davey Elem

Submit ID: 0424-23715737

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,294.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	32,383.89		
District Tax Levy			1110	32,383.89
Total Estimated Revenues to Fund Adopted Budget			0004	161,714.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,994.35
Contingency	0006	635.85
Over-Schedule	0011	32,369.80
Fund Balance for Budget	TFS48	12,808.58
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	8,808.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,907.55
State - On-Schedule Transportation Reimbursement	3210	5,722.65
District Tax Levy	1110	23,561.22
District Mills	999	79.09
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,802.08

Budget Uses

Expenditure Budget	0002	28,802.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,802.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,802.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,802.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Collins, 2023 30 passenger, School Bus	2024	129,900.00	25,980.00	25,980.00	0.00
Total					0.00

Budget Report
FY 2027
21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

13 Tuition Fund

Adopted Budget	0001	1,500.00

Budget Uses

Expenditure Budget	0002	1,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,500.00
District Mills	999	5.04
Total Estimated Revenues to Fund Adopted Budget	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,551.70
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	6,551.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,448.30
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	399.76

Budget Uses

Expenditure Budget	0002	399.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	103.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	399.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	37,730.19

Budget Uses

Expenditure Budget	0002	37,730.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,730.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,730.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,730.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

0424 Davey Elem

Submit ID: 0424-23715737

61 Building Reserve Fund

Adopted Budget		0001	165,519.09

Budget Uses

Expenditure Budget		0002	165,519.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,024.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,024.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	4,141.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,175.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	2,200.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	2,978.71
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	165,519.09

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	327	23,298,391

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,652,010.74	310,640.39	10%	8.51%	0.00	2,888,020.14	763,990.60	32.79
10 Transportation	500,000.00	100,000.00	20%	20.00%	176,028.51	39,258.83	284,712.66	12.22
11 Bus Depreciation Reserve	281,487.31	0.00	N/A	0.00%	183,487.31	0.00	98,000.00	4.21
13 Tuition	222,595.85		N/A		222,595.85	0.00	0.00	0.00
14 Retirement	900,000.00	180,000.00	20%	20.00%	424,044.11	475,955.89		
17 Adult Education	15,830.30	0.00	35%	0.00%	15,830.30	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,970.14	0.00	N/A	0.00%	19,547.83	2,422.31	10,000.00	0.43
29 Flexibility	74,867.47	0.00	N/A	0.00%	41,225.63	33,641.84	0.00	0.00
61 Building Reserve	833,943.27	0.00	N/A	0.00%	355,073.27	61,370.00	417,500.00	17.92
Total of All Funds	6,512,705.08	590,640.39			1,437,832.81	3,500,669.01	1,574,203.26	67.57

50 Debt Service Tax Jurisdiction								
1	775,250.00	0.00	20-9-438	0.00%	264,006.83	0.00	511,243.17	21.94

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 327 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,408,090.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	231,757.46
D.	At Risk Student	(I-D)	6,473.06
E.	Indian Education For All	(I-E)	8,544.51
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	8,181.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,875.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	338
B.	BASE Budget Limit	(II-B)	2,865,572.14
C.	Maximum Budget Limit	(II-C)	3,519,798.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	773,957.99
E.	Adopted Budget	(II-E)	3,639,530.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,873,879.44
H.	Maximum Budget Limit	(II-H)	3,545,823.03
I.	Highest Budget Without a Vote	(II-I)	3,652,010.74
J.	Highest Budget	(II-J)	3,652,010.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,652,010.74

Budget Report
FY 2027

11 Dawson

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Submit ID: 0207-47183410

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		310,640.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		310,640.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,652,010.74
	1. BASE Budget Limit	(V-A1)	2,873,879.44	
	2. Over-BASE Budget	(V-A2)	778,131.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,408,090.90
	1. Direct State Aid Paid By State	(V-B1)	1,408,090.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		231,757.46
D.	At Risk Student	(V-D)		6,473.06
E.	Indian Education For All	(V-E)		8,544.51
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		8,181.54
H.	Special Education Allowable Cost Payment	(V-H)		69,875.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,979.73
	1. Actual Non-Levy Revenue	(V-J1)	9,979.73	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,129,952.76
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	1,129,952.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,873,879.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,140.70
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	14,140.70	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		763,990.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		778,131.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		32.79
	1. District Property Tax Levy Mills	(V-S1)	32.79	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		32.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

01 General Fund

Adopted Budget	0001	3,652,010.74

Budget Uses

Expenditure Budget	0002	3,652,010.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,408,090.90
Quality Educator	3111	231,757.46
At Risk Student	3112	6,473.06
Indian Education For All	3113	8,544.51
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	69,875.48
Data For Achievement	3116	8,181.54
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,129,952.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,847.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,132.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
11 Dawson
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,140.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	763,990.60		
District Tax Levy			1110	763,990.60
Total Estimated Revenues to Fund Adopted Budget			0004	3,652,010.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,689.84
Contingency	0006	3,568.98
Over-Schedule	0011	460,741.18
Fund Balance for Budget	TFS48	276,028.51
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	176,028.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,814.70
State - On-Schedule Transportation Reimbursement	3210	29,444.13
District Tax Levy	1110	284,712.66
District Mills	999	12.22
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	281,487.31

Budget Uses

Expenditure Budget	0002	281,487.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	183,487.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,487.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,000.00
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	281,487.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 PREVOST	2023	140,000.00	20,000.00	28,000.00	28,000.00
2008 PREVOST CRUISER	2018	182,917.00	121,962.49	36,583.40	36,000.00
2015 AMERITRANS COACH	2015	172,219.00	123,331.40	34,443.80	34,000.00
2000 VanHoole Cruiser	2009	155,000.00	232,500.00	N/A	NA
93 Prevost Cruiser	2003	95,000.00	142,500.00	N/A	NA
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					98,000.00

13 Tuition Fund

Adopted Budget	0001	222,595.85

Budget Uses

Expenditure Budget	0002	222,595.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,595.85
Unreserved Fund Balance Reappropriated	0970	222,595.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222,595.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

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Submit ID: 0207-47183410

14 Retirement Fund

Adopted Budget	0001	900,000.00

Budget Uses

Expenditure Budget	0002	900,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	604,044.11
Operating Reserve	0961	180,000.00
Unreserved Fund Balance Reappropriated	0970	424,044.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	475,955.89
Total Estimated Revenues to Fund Adopted Budget	0004	900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

17 Adult Education Fund

Adopted Budget	0001	15,830.30

Budget Uses

Expenditure Budget	0002	15,830.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,830.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,830.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,830.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,970.14

Budget Uses

Expenditure Budget	0002	31,970.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,547.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,547.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,422.31
District Tax Levy	1110	10,000.00
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	31,970.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	74,867.47

Budget Uses

Expenditure Budget	0002	74,867.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,225.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,225.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	33,641.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,867.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

50 Debt Service Fund

1

Taxable Value		23,298,391.00
Adopted Budget	0001	775,250.00

Budget Uses

Expenditure Budget	0002	775,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,006.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264,006.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	511,243.17
Jurisdiction Mills	999	21.94
Total Estimated Revenues to Fund Adopted Budget	0004	775,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	04/30/2024	06/30/2039	8,000,000.00	6,885,000.00	410,000.00	364,750.00	500.00
Total Bond Requirements							775,250.00
Total Debt Service Requirements						0002	775,250.00

Budget Report
FY 2027

11 Dawson

0207 Dawson H S

Submit ID: 0207-47183410

61 Building Reserve Fund

Adopted Budget	0001	833,943.27

Budget Uses

Expenditure Budget	0002	833,943.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,073.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,073.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	61,370.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	400,000.00		
District Tax Levy			1110	417,500.00
District Mills			999	17.92
Building Reserve Voted Mills			0134	17.17
Building Reserve Permissive Mills			0135	0.75
Total Estimated Revenues to Fund Adopted Budget			0004	833,943.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/09/2023	2,000,000.00	5	612	1,200,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	22	N/A	3,374,711

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Greg Temple

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	245,421.66	23,059.31	10%	9.40%	0.00	220,023.55	25,398.11	7.53
10 Transportation	2,407.41	481.48	20%	20.00%	3.91	2,403.50	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	24,000.00		N/A		5,155.88	0.00	18,844.12	5.58
14 Retirement	30,000.00	0.00	20%	0.00%	0.00	30,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,260.92	0.00	N/A	0.00%	1,091.91	169.01	0.00	0.00
29 Flexibility	422,253.85	0.00	N/A	0.00%	422,253.85	0.00	0.00	0.00
61 Building Reserve	186,874.20	0.00	N/A	0.00%	144,689.20	33,748.00	8,437.00	2.50
Total of All Funds	912,218.04	23,540.79			573,194.75	286,344.06	52,679.23	15.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	93,740.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,376.00
D.	At Risk Student	(I-D)	2,304.38
E.	Indian Education For All	(I-E)	574.86
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	550.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,707.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,235.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	170,900.36
C.	Maximum Budget Limit	(II-C)	210,211.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,311.04
E.	Adopted Budget	(II-E)	210,211.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	200,513.92
H.	Maximum Budget Limit	(II-H)	245,421.66
I.	Highest Budget Without a Vote	(II-I)	245,421.66
J.	Highest Budget	(II-J)	245,421.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	245,421.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,059.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,059.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		245,421.66
1.	BASE Budget Limit	(V-A1)	200,513.92	
2.	Over-BASE Budget	(V-A2)	44,907.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,740.28
1.	Direct State Aid Paid By State	(V-B1)	93,740.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,376.00
D.	At Risk Student	(V-D)		2,304.38
E.	Indian Education For All	(V-E)		574.86
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		550.44
H.	Special Education Allowable Cost Payment	(V-H)		3,707.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		420.10
1.	Actual Non-Levy Revenue	(V-J1)	420.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		75,584.64
1.	Elementary County BASE Distribution	(V-L1)	75,584.64	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		200,513.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,509.63
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	19,509.63	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,398.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		44,907.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		7.53
	1. District Property Tax Levy Mills	(V-S1)	7.53	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		7.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

01 General Fund

Adopted Budget	0001	245,421.66

Budget Uses

Expenditure Budget	0002	245,421.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	93,740.28
Quality Educator	3111	23,376.00
At Risk Student	3112	2,304.38
Indian Education For All	3113	574.86
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	3,707.22
Data For Achievement	3116	550.44
Elementary County BASE Distribution	2250	75,584.64
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	420.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
11 Dawson
1193 Deer Creek Elem

Submit ID: 1193-31124917

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,509.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	25,398.11		
District Tax Levy			1110	25,398.11
Total Estimated Revenues to Fund Adopted Budget			0004	245,421.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,407.41

Budget Uses

Expenditure Budget	0002	2,407.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,188.55
Contingency	0006	218.86
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	485.39
Operating Reserve	0961	481.48
Unreserved Fund Balance Reappropriated	0970	3.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	597.95
State - On-Schedule Transportation Reimbursement	3210	1,805.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,407.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

13 Tuition Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,155.88
Unreserved Fund Balance Reappropriated	0970	5,155.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,844.12
District Mills	999	5.58
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,260.92

Budget Uses

Expenditure Budget	0002	1,260.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,091.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,091.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	169.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,260.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	422,253.85

Budget Uses

Expenditure Budget	0002	422,253.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	422,253.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	422,253.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	422,253.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-31124917

61 Building Reserve Fund

Adopted Budget		0001	186,874.20

Budget Uses

Expenditure Budget		0002	186,874.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	144,689.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	144,689.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,748.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,437.00
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	186,874.20

Budget Report
FY 2027

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-16005087

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	253,052

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-16005087

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,981.43	13,698.14	10%	10.00%	5,466.27	125,082.94	6,432.22	25.42
10 Transportation	8.14	0.00	20%	0.00%	8.14	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	2,670.94	11,329.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,102.70	0.00	N/A	0.00%	1,992.66	110.04	0.00	0.00
29 Flexibility	1,255.77	0.00	N/A	0.00%	1,255.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	154,348.04	13,698.14			11,393.78	136,522.04	6,432.22	25.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-16005087

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	63,846.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,397.35
E.	Indian Education For All	(I-E)	313.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	300.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	141,232.04
C.	Maximum Budget Limit	(II-C)	172,617.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	147,664.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	130,549.21
H.	Maximum Budget Limit	(II-H)	160,381.86
I.	Highest Budget Without a Vote	(II-I)	136,981.43
J.	Highest Budget	(II-J)	160,381.86
K.	Highest Voted Amount	(II-K)	23,400.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,981.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,698.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,466.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,466.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,164.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,981.43
1.	BASE Budget Limit	(V-A1)	130,549.21	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,846.26
1.	Direct State Aid Paid By State	(V-B1)	63,846.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,397.35
E.	Indian Education For All	(V-E)		313.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		300.24
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		5,466.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,932.39
1.	Actual Non-Levy Revenue	(V-J1)	1,932.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		43,920.04
1.	Elementary County BASE Distribution	(V-L1)	43,920.04	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		130,549.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		25.42
	1. District Property Tax Levy Mills	(V-S1)	25.42	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		25.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	136,981.43

Budget Uses

Expenditure Budget	0002	136,981.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,466.27
Direct State Aid	3110	63,846.26
Quality Educator	3111	11,688.00
At Risk Student	3112	1,397.35
Indian Education For All	3113	313.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	300.24
Elementary County BASE Distribution	2250	43,920.04
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,932.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	6,432.22	
District Tax Levy		1110	6,432.22
Total Estimated Revenues to Fund Adopted Budget		0004	136,981.43
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	8.14

Budget Uses

Expenditure Budget	0002	8.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	8.14
Fund Balance for Budget	TFS48	8.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,670.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,670.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,329.06
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	2,102.70

Budget Uses

Expenditure Budget	0002	2,102.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,992.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,992.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	110.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,102.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,255.77

Budget Uses

Expenditure Budget	0002	1,255.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,255.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,255.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,255.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0264-16005087

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-24775825

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 408	N/A	18,729,462

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	403	N/A	17,893,405
Non-located - 12 Deer Lodge	5	N/A	836,057

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Johnson

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
39 Powell
0712 Deer Lodge Elem

Submit ID: 0712-24775825

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,802,100.95	325,353.06	10%	8.56%	0.00	3,021,278.00	780,822.95	41.69
10 Transportation	420,000.00	1,103.06	20%	0.26%	0.00	192,672.99	227,327.01	12.14
11 Bus Depreciation Reserve	462,940.03	0.00	N/A	0.00%	284,140.03	0.00	178,800.00	9.55
13 Tuition	48,900.00		N/A		12,977.91	0.00	35,922.09	1.92
14 Retirement	580,000.00	109,330.64	20%	18.85%	0.00	580,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	128,196.21	0.00	N/A	0.00%	658.67	2,537.54	125,000.00	6.67
29 Flexibility	842.32	0.00	N/A	0.00%	842.32	0.00	0.00	0.00
61 Building Reserve	371,351.22	0.00	N/A	0.00%	181,786.22	66,035.23	123,529.77	6.60
Total of All Funds	5,814,330.73	435,786.76			480,405.15	3,862,523.76	1,471,401.82	78.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-24775825

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	315	*
M1	DEER LODGE 7-8	93	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,379,569.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	286,745.60
D.	At Risk Student	(I-D)	21,769.89
E.	Indian Education For All	(I-E)	10,661.04
F.	American Indian Achievement Gap	(I-F)	3,328.00
G.	Data For Achievement	(I-G)	10,208.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	143,334.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,445.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	431
B.	BASE Budget Limit	(II-B)	3,059,883.86
C.	Maximum Budget Limit	(II-C)	3,800,933.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	741,049.97
E.	Adopted Budget	(II-E)	3,800,933.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,010,588.38
H.	Maximum Budget Limit	(II-H)	3,744,371.87
I.	Highest Budget Without a Vote	(II-I)	3,802,100.95
J.	Highest Budget	(II-J)	3,802,100.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,802,100.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		325,353.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		325,353.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,802,100.95
1.	BASE Budget Limit	(V-A1)	3,010,588.38	
2.	Over-BASE Budget	(V-A2)	791,512.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,379,569.84
1.	Direct State Aid Paid By State	(V-B1)	1,379,569.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		286,745.60
D.	At Risk Student	(V-D)		21,769.89
E.	Indian Education For All	(V-E)		10,661.04
F.	American Indian Achievement Gap	(V-F)		3,328.00
G.	Data For Achievement	(V-G)		10,208.16
H.	Special Education Allowable Cost Payment	(V-H)		143,334.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,342.75
1.	Actual Non-Levy Revenue	(V-J1)	7,342.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,147,628.43
1.	Elementary County BASE Distribution	(V-L1)	1,147,628.43	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,010,588.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,689.62
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	10,689.62	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		780,822.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		791,512.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.69
	1. District Property Tax Levy Mills	(V-S1)	41.69	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-24775825

01 General Fund

Adopted Budget	0001	3,802,100.95

Budget Uses

Expenditure Budget	0002	3,802,100.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,379,569.84
Quality Educator	3111	286,745.60
At Risk Student	3112	21,769.89
Indian Education For All	3113	10,661.04
American Indian Achievement Gap	3114	3,328.00
State Special Education Allowable Cost Payment to Districts	3115	143,334.67
Data For Achievement	3116	10,208.16
Elementary County BASE Distribution	2250	1,147,628.43
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	7,342.75

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,689.62
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	780,822.95		
District Tax Levy			1110	780,822.95
Total Estimated Revenues to Fund Adopted Budget			0004	3,802,100.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	175,157.26
Contingency	0006	17,515.73
Over-Schedule	0011	227,327.01
Fund Balance for Budget	TFS48	1,103.06
Operating Reserve	0961	1,103.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,168.24
State - On-Schedule Transportation Reimbursement	3210	144,504.75
District Tax Levy	1110	227,327.01
District Mills	999	12.14
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	462,940.03

Budget Uses

Expenditure Budget	0002	462,940.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284,140.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,140.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	178,800.00
District Mills	999	9.55
Total Estimated Revenues to Fund Adopted Budget	0004	462,940.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	156,000.00	35,100.00	31,200.00	31,200.00
2025 BLUE BIRD #2	2024	156,000.00	35,100.00	31,200.00	31,200.00
2025 BLUE BIRD #3	2024	154,000.00	34,650.00	30,800.00	30,800.00
2021 Blue Bird	2021	98,000.00	62,250.00	19,600.00	19,600.00
2021 Blue Bird 2	2021	98,000.00	62,250.00	19,600.00	19,600.00
78	2018	116,000.00	124,900.00	23,200.00	23,200.00
79	2018	116,000.00	124,900.00	23,200.00	23,200.00
75	2012	95,981.05	143,971.58	N/A	NA
Total					178,800.00

13 Tuition Fund

Adopted Budget	0001	48,900.00

Budget Uses

Expenditure Budget	0002	48,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,977.91
Unreserved Fund Balance Reappropriated	0970	12,977.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,922.09
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	48,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	580,000.00

Budget Uses

Expenditure Budget	0002	580,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,330.64
Operating Reserve	0961	109,330.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	580,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	580,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	128,196.21

Budget Uses

Expenditure Budget	0002	128,196.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	658.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	658.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,537.54
District Tax Levy	1110	125,000.00
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	128,196.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	842.32

Budget Uses

Expenditure Budget	0002	842.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	842.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	842.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	842.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0712-24775825

61 Building Reserve Fund

Adopted Budget	0001	371,351.22

Budget Uses

Expenditure Budget	0002	371,351.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,786.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,786.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,035.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	123,529.77
District Mills		999	6.60
Building Reserve Voted Mills		0134	5.34
Building Reserve Permissive Mills		0135	1.26
Total Estimated Revenues to Fund Adopted Budget		0004	371,351.22

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2026	300,000.00	3	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-11735107

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 179	N/A	5,828,791

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gina Smith

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0307 Deer Park Elem

Submit ID: 0307-11735107

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,463,551.59	116,083.89	10%	7.93%	0.00	1,398,444.05	65,107.54	11.17
10 Transportation	556.46	0.00	20%	0.00%	556.46	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	34,364.11		N/A		0.00	0.00	34,364.11	5.90
14 Retirement	208,076.90	41,615.38	20%	20.00%	10,647.23	197,429.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,407.29	0.00	N/A	0.00%	2,276.86	1,130.43	0.00	0.00
29 Flexibility	498.45	0.00	N/A	0.00%	498.45	0.00	0.00	0.00
61 Building Reserve	223,552.14	0.00	N/A	0.00%	161,817.14	45,735.00	16,000.00	2.74
Total of All Funds	1,934,006.94	157,699.27			175,796.14	1,642,739.15	115,471.65	19.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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Submit ID: 0307-11735107

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	145	*
M1	DEER PARK 7-8	34	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	646,705.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	126,230.40
D.	At Risk Student	(I-D)	2,896.95
E.	Indian Education For All	(I-E)	4,677.27
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	4,478.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,320.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,773.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	189
B.	BASE Budget Limit	(II-B)	1,353,851.67
C.	Maximum Budget Limit	(II-C)	1,699,825.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	1,418,959.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,341,168.47
H.	Maximum Budget Limit	(II-H)	1,690,407.35
I.	Highest Budget Without a Vote	(II-I)	1,463,551.59
J.	Highest Budget	(II-J)	1,690,407.35
K.	Highest Voted Amount	(II-K)	226,855.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,463,551.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		116,083.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		116,083.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,463,551.59
1.	BASE Budget Limit	(V-A1)	1,341,168.47	
2.	Over-BASE Budget	(V-A2)	122,383.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		646,705.52
1.	Direct State Aid Paid By State	(V-B1)	646,705.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		126,230.40
D.	At Risk Student	(V-D)		2,896.95
E.	Indian Education For All	(V-E)		4,677.27
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		4,478.58
H.	Special Education Allowable Cost Payment	(V-H)		29,320.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,544.21
1.	Actual Non-Levy Revenue	(V-J1)	5,544.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		520,802.80
1.	Elementary County BASE Distribution	(V-L1)	520,802.80	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,341,168.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		57,275.58
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	57,275.58	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		122,383.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.17
	1. District Property Tax Levy Mills	(V-S1)	11.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-11735107

01 General Fund

Adopted Budget	0001	1,463,551.59

Budget Uses

Expenditure Budget	0002	1,463,551.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	646,705.52
Quality Educator	3111	126,230.40
At Risk Student	3112	2,896.95
Indian Education For All	3113	4,677.27
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	29,320.74
Data For Achievement	3116	4,478.58
Elementary County BASE Distribution	2250	520,802.80
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,544.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	57,275.58
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	65,107.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,463,551.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-11735107

10 Transportation Fund

Adopted Budget	0001	556.46

Budget Uses

Expenditure Budget	0002	556.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	556.46
Fund Balance for Budget	TFS48	556.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	556.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	556.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
15 Flathead
0307 Deer Park Elem

Submit ID: 0307-11735107

13 Tuition Fund

Adopted Budget	0001	34,364.11

Budget Uses

Expenditure Budget	0002	34,364.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,364.11
District Mills	999	5.90
Total Estimated Revenues to Fund Adopted Budget	0004	34,364.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	208,076.90

Budget Uses

Expenditure Budget	0002	208,076.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,262.61
Operating Reserve	0961	41,615.38
Unreserved Fund Balance Reappropriated	0970	10,647.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	197,429.67
Total Estimated Revenues to Fund Adopted Budget	0004	208,076.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,407.29

Budget Uses

Expenditure Budget	0002	3,407.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,276.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,276.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,130.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,407.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	498.45

Budget Uses

Expenditure Budget	0002	498.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	498.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	498.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	498.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-11735107

61 Building Reserve Fund

Adopted Budget		0001	223,552.14

Budget Uses

Expenditure Budget		0002	223,552.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	161,817.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	161,817.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,735.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,000.00
District Mills		999	2.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.74
Total Estimated Revenues to Fund Adopted Budget		0004	223,552.14

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 45	N/A	7,219,060

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenn Ostin

(Signature) (Date)

Chairperson, School Trustees: Heather DeVries

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	615,713.28	45,064.91	10%	7.32%	0.00	483,481.28	132,232.00	18.32
10 Transportation	55,000.00	4,932.80	20%	8.97%	0.00	51,581.51	3,418.49	0.47
11 Bus Depreciation Reserve	67,772.73	0.00	N/A	0.00%	63,772.73	0.00	4,000.00	0.55
13 Tuition	6,500.00		N/A		2,064.22	0.00	4,435.78	0.61
14 Retirement	90,000.00	18,000.00	20%	20.00%	3,017.63	86,982.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,407.51	0.00	N/A	0.00%	0.00	407.51	30,000.00	4.16
29 Flexibility	39.57	0.00	N/A	0.00%	39.57	0.00	0.00	0.00
61 Building Reserve	116,220.96	0.00	N/A	0.00%	71,045.96	20,175.00	25,000.00	3.46
Total of All Funds	981,654.05	67,997.71			139,940.11	642,627.67	199,086.27	27.57

50 Debt Service **Tax Jurisdiction**								
0281	65,636.00	0.00	20-9-438	0.00%	0.00	0.00	65,636.00	9.09

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	38 *
M1	DENTON 7-8	7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	224,277.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,530.72
D.	At Risk Student	(I-D)	2,629.70
E.	Indian Education For All	(I-E)	1,175.85
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,125.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,582.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,527.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	479,094.67
C.	Maximum Budget Limit	(II-C)	582,507.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	129,197.69
E.	Adopted Budget	(II-E)	608,292.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	483,481.28
H.	Maximum Budget Limit	(II-H)	589,941.35
I.	Highest Budget Without a Vote	(II-I)	615,713.28
J.	Highest Budget	(II-J)	615,713.28
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	615,713.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,064.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,064.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		615,713.28
1.	BASE Budget Limit	(V-A1)	483,481.28	
2.	Over-BASE Budget	(V-A2)	132,232.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		224,277.74
1.	Direct State Aid Paid By State	(V-B1)	224,277.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,530.72
D.	At Risk Student	(V-D)		2,629.70
E.	Indian Education For All	(V-E)		1,175.85
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,125.90
H.	Special Education Allowable Cost Payment	(V-H)		7,582.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,147.70
1.	Actual Non-Levy Revenue	(V-J1)	1,147.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		180,010.72
1.	Elementary County BASE Distribution	(V-L1)	180,010.72	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		483,481.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		132,232.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,232.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.32
	1. District Property Tax Levy Mills	(V-S1)	18.32	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

01 General Fund

Adopted Budget	0001	615,713.28

Budget Uses

Expenditure Budget	0002	615,713.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	224,277.74
Quality Educator	3111	65,530.72
At Risk Student	3112	2,629.70
Indian Education For All	3113	1,175.85
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,582.95
Data For Achievement	3116	1,125.90
Elementary County BASE Distribution	2250	180,010.72
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,147.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	132,232.00		
District Tax Levy			1110	132,232.00
Total Estimated Revenues to Fund Adopted Budget			0004	615,713.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,892.27
Contingency	0006	4,689.23
Over-Schedule	0011	3,418.50
Fund Balance for Budget	TFS48	4,932.80
Operating Reserve	0961	4,932.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,895.37
State - On-Schedule Transportation Reimbursement	3210	38,686.14
District Tax Levy	1110	3,418.49
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	67,772.73

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	63,772.73
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,772.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,772.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	67,772.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	600.00	400.00	100.00
2010 GMC 2140	2010	45,307.00	25,772.80	9,061.40	1,300.00
2009 ICRP8233	2008	36,494.50	15,948.90	7,298.90	1,300.00
2007 Thomas Activity Bus	2007	56,483.50	29,246.70	11,296.70	0.00
BUS L 4716	2001	37,500.00	40,150.00	7,500.00	1,300.00
RADIO (1)	1995	680.00	1,020.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

13 Tuition Fund

Adopted Budget	0001	6,500.00

Budget Uses

Expenditure Budget	0002	4,435.78
Add To Fund Balance	0003	2,064.22
Fund Balance for Budget	TFS48	2,064.22
Unreserved Fund Balance Reappropriated	0970	2,064.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,435.78
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	6,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	86,982.37
Add To Fund Balance	0003	3,017.63
Fund Balance for Budget	TFS48	21,017.63
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	3,017.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	86,982.37
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,407.51

Budget Uses

Expenditure Budget	0002	30,407.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	407.51
District Tax Levy	1110	30,000.00
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	30,407.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39.57

Budget Uses

Expenditure Budget	0002	39.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

50 Debt Service Fund

0281

Taxable Value		7,219,060.00
Adopted Budget	0001	65,636.00

Budget Uses

Expenditure Budget	0002	65,636.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,090.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,636.00
Jurisdiction Mills	999	9.09
Total Estimated Revenues to Fund Adopted Budget	0004	65,636.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/20/2025	06/30/2030	300,000.00	185,386.10	57,630.31	8,005.69	0.00
Total Bond Requirements							65,636.00
Total Debt Service Requirements						0002	65,636.00

Budget Report
FY 2027

14 Fergus

0281 Denton Elem

Submit ID: 0281-31187652

61 Building Reserve Fund

Adopted Budget		0001	116,220.96

Budget Uses

Expenditure Budget		0002	116,220.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,045.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,045.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,175.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	3.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.46
Total Estimated Revenues to Fund Adopted Budget		0004	116,220.96

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	17	7,472,112

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenn Ostin

(Signature) (Date)

Chairperson, School Trustees: Heather DeVries

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	663,845.09	55,230.68	10%	8.32%	0.00	456,215.35	207,629.74	27.79
10 Transportation	37,000.00	3,769.31	20%	10.19%	1,514.54	18,846.59	16,638.87	2.23
11 Bus Depreciation Reserve	87,632.27	0.00	N/A	0.00%	83,632.27	0.00	4,000.00	0.54
13 Tuition	4,500.00		N/A		335.89	0.00	4,164.11	0.56
14 Retirement	80,000.00	838.57	20%	1.05%	0.00	80,000.00		
17 Adult Education	1,336.49	0.00	35%	0.00%	1,336.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,384.53	0.00	N/A	0.00%	0.00	384.53	30,000.00	4.01
29 Flexibility	6,616.28	0.00	N/A	0.00%	794.24	5,822.04	0.00	0.00
61 Building Reserve	101,672.03	0.00	N/A	0.00%	59,717.03	16,955.00	25,000.00	3.35
Total of All Funds	1,012,986.69	59,838.56			147,330.46	578,223.51	287,432.72	38.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	232,844.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,206.88
D.	At Risk Student	(I-D)	23.23
E.	Indian Education For All	(I-E)	444.21
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	425.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,864.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	954.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	448,901.45
C.	Maximum Budget Limit	(II-C)	552,767.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,131.96
E.	Adopted Budget	(II-E)	657,033.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	456,215.35
H.	Maximum Budget Limit	(II-H)	564,375.95
I.	Highest Budget Without a Vote	(II-I)	663,845.09
J.	Highest Budget	(II-J)	663,845.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	663,845.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,230.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,230.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		663,845.09
1.	BASE Budget Limit	(V-A1)	456,215.35	
2.	Over-BASE Budget	(V-A2)	207,629.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		232,844.09
1.	Direct State Aid Paid By State	(V-B1)	232,844.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,206.88
D.	At Risk Student	(V-D)		23.23
E.	Indian Education For All	(V-E)		444.21
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		425.34
H.	Special Education Allowable Cost Payment	(V-H)		2,864.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,891.52
1.	Actual Non-Levy Revenue	(V-J1)	1,891.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		183,515.41
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	183,515.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		456,215.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		207,629.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		207,629.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		27.79
	1. District Property Tax Levy Mills	(V-S1)	27.79	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		27.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	663,845.09

Budget Uses

Expenditure Budget	0002	663,845.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	232,844.09
Quality Educator	3111	34,206.88
At Risk Student	3112	23.23
Indian Education For All	3113	444.21
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,864.67
Data For Achievement	3116	425.34
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	183,515.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,866.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	207,629.74		
District Tax Levy			1110	207,629.74
Total Estimated Revenues to Fund Adopted Budget			0004	663,845.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

10 Transportation Fund

Adopted Budget	0001	37,000.00

Budget Uses

Expenditure Budget	0002	35,485.46
Add To Fund Balance	0003	1,514.54

Transportation Schedule Data

On-Schedule	0005	17,133.25
Contingency	0006	1,713.33
Over-Schedule	0011	18,153.42
Fund Balance for Budget	TFS48	5,283.85
Operating Reserve	0961	3,769.31
Unreserved Fund Balance Reappropriated	0970	1,514.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,711.64
State - On-Schedule Transportation Reimbursement	3210	14,134.95
District Tax Levy	1110	16,638.87
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	37,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	87,632.27

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	83,632.27
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,632.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,632.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	87,632.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	600.00	400.00	100.00
2010 GMC 2140	2010	45,307.00	35,834.20	9,061.40	1,300.00
2009 ICRP Bus	2008	66,189.00	21,887.80	13,237.80	1,300.00
2007 Thomas Activity Bus	2007	56,483.50	34,746.70	11,296.70	0.00
BUS L 4716	2001	37,500.00	47,650.00	7,500.00	1,300.00
RADIO (1)	1995	680.00	1,020.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

13 Tuition Fund

Adopted Budget	0001	4,500.00

Budget Uses

Expenditure Budget	0002	4,164.11
Add To Fund Balance	0003	335.89
Fund Balance for Budget	TFS48	335.89
Unreserved Fund Balance Reappropriated	0970	335.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,164.11
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	4,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	838.57
Operating Reserve	0961	838.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

17 Adult Education Fund

Adopted Budget	0001	1,336.49

Budget Uses

Expenditure Budget	0002	1,336.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,336.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,336.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,336.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,384.53

Budget Uses

Expenditure Budget	0002	30,384.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	384.53
District Tax Levy	1110	30,000.00
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	30,384.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

29 Flexibility Fund

Adopted Budget	0001	6,616.28

Budget Uses

Expenditure Budget	0002	6,616.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	794.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	794.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,822.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,616.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0282 Denton H S

Submit ID: 0282-23825331

61 Building Reserve Fund

Adopted Budget		0001	101,672.03

Budget Uses

Expenditure Budget		0002	101,672.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,717.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,717.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,955.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	3.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.35
Total Estimated Revenues to Fund Adopted Budget		0004	101,672.03

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	137	N/A	15,581,540

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Katie Brubaker

(Signature) (Date)

Chairperson, School Trustees: Synthia Slay-Wendell

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,530,557.67	155,096.44	10%	10.13%	107.66	1,256,580.17	273,869.84	17.58
10 Transportation	225,000.00	45,000.00	20%	20.00%	9,246.85	51,282.00	164,471.15	10.56
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	369,325.08		N/A		101,096.28	0.00	268,228.80	17.21
14 Retirement	278,145.00	55,629.00	20%	20.00%	30,478.12	247,666.88		
17 Adult Education	17,000.00	0.00	35%	0.00%	6,751.09	0.00	10,248.91	0.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,733.58	0.00	N/A	0.00%	0.00	1,035.58	59,698.00	3.83
29 Flexibility	131.45	0.00	N/A	0.00%	131.45	0.00	0.00	0.00
61 Building Reserve	256,682.59	0.00	N/A	0.00%	201,042.59	39,164.99	16,475.01	1.06
Total of All Funds	2,737,575.37	255,725.44			348,854.04	1,595,729.62	792,991.71	50.90

50 Debt Service **Tax Jurisdiction**								
32-0592	403,900.00	0.00	20-9-438	0.00%	0.00	0.00	403,900.00	25.92

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	110
M1	DESMET 7-8	27

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	515,663.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,256.00
D.	At Risk Student	(I-D)	12,692.26
E.	Indian Education For All	(I-E)	3,440.35
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	3,427.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,759.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,695.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	136
B.	BASE Budget Limit	(II-B)	1,143,995.64
C.	Maximum Budget Limit	(II-C)	1,425,801.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	281,806.26
E.	Adopted Budget	(II-E)	1,425,801.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,228,636.40
H.	Maximum Budget Limit	(II-H)	1,530,557.67
I.	Highest Budget Without a Vote	(II-I)	1,530,557.67
J.	Highest Budget	(II-J)	1,530,557.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,530,557.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		153,055.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,040.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,040.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		107.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	107.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,204.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,530,557.67
1.	BASE Budget Limit	(V-A1)	1,228,636.40	
2.	Over-BASE Budget	(V-A2)	301,921.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		515,663.00
1.	Direct State Aid Paid By State	(V-B1)	515,663.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,256.00
D.	At Risk Student	(V-D)		12,692.26
E.	Indian Education For All	(V-E)		3,440.35
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		3,427.74
H.	Special Education Allowable Cost Payment	(V-H)		100,759.38
I.	Remaining Fund Balance Available	(V-I)		107.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,442.74
1.	Actual Non-Levy Revenue	(V-J1)	12,442.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		438,055.27
1.	Elementary County BASE Distribution	(V-L1)	438,055.27	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,228,636.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		28,051.43
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	28,051.43	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		273,869.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		301,921.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		17.58
	1. District Property Tax Levy Mills	(V-S1)	17.58	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		17.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

01 General Fund

Adopted Budget	0001	1,530,557.67

Budget Uses

Expenditure Budget	0002	1,530,557.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	107.66
Direct State Aid	3110	515,663.00
Quality Educator	3111	140,256.00
At Risk Student	3112	12,692.26
Indian Education For All	3113	3,440.35
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	100,759.38
Data For Achievement	3116	3,427.74
Elementary County BASE Distribution	2250	438,055.27
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,596.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	846.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,051.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	273,869.84		
District Tax Levy			1110	273,869.84
Total Estimated Revenues to Fund Adopted Budget			0004	1,530,557.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,620.00
Contingency	0006	4,662.00
Over-Schedule	0011	173,718.00
Fund Balance for Budget	TFS48	54,246.85
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	9,246.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,820.50
State - On-Schedule Transportation Reimbursement	3210	38,461.50
District Tax Levy	1110	164,471.15
District Mills	999	10.56
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

13 Tuition Fund

Adopted Budget	0001	369,325.08

Budget Uses

Expenditure Budget	0002	369,325.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,096.28
Unreserved Fund Balance Reappropriated	0970	101,096.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	268,228.80
District Mills	999	17.21
Total Estimated Revenues to Fund Adopted Budget	0004	369,325.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

14 Retirement Fund

Adopted Budget	0001	278,145.00

Budget Uses

Expenditure Budget	0002	278,145.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,107.12
Operating Reserve	0961	55,629.00
Unreserved Fund Balance Reappropriated	0970	30,478.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	86,107.12
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,559.76
Total Estimated Revenues to Fund Adopted Budget	0004	278,145.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,751.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,751.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,248.91
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,733.58

Budget Uses

Expenditure Budget	0002	60,733.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,035.58
District Tax Levy	1110	59,698.00
District Mills	999	3.83
Total Estimated Revenues to Fund Adopted Budget	0004	60,733.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	131.45

Budget Uses

Expenditure Budget	0002	131.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	131.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

50 Debt Service Fund

32-0592

Taxable Value		15,581,540.00
Adopted Budget	0001	403,900.00

Budget Uses

Expenditure Budget	0002	403,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,045.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	403,900.00
Jurisdiction Mills	999	25.92
Total Estimated Revenues to Fund Adopted Budget	0004	403,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/10/2020	06/30/2040	5,000,000.00	3,580,000.00	220,000.00	114,000.00	2,500.00
Elementary Bond	01/28/2021	06/30/2041	1,000,000.00	745,000.00	45,000.00	21,400.00	1,000.00
Total Bond Requirements							403,900.00
Total Debt Service Requirements						0002	403,900.00

Budget Report
FY 2027

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-42663563

61 Building Reserve Fund

Adopted Budget	0001	256,682.59

Budget Uses

Expenditure Budget	0002	256,682.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,042.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,042.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	39,164.99
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	16,475.01
District Mills	999	1.06
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	256,682.59

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 781	N/A	24,580,373

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kasey Swisher

(Signature) (Date)

Chairperson, School Trustees: Todd Rouse

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,266,753.55	621,115.19	10%	9.91%	0.00	5,387,920.62	878,832.93	35.75
10 Transportation	201,312.00	30,959.12	20%	15.38%	0.00	0.00	201,312.00	8.19
11 Bus Depreciation Reserve	72,791.44	0.00	N/A	0.00%	69,489.44	0.00	3,302.00	0.13
13 Tuition	65,743.53		N/A		17,783.66	0.00	47,959.87	1.95
14 Retirement	923,737.00	184,747.40	20%	20.00%	36,834.49	886,902.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	180,746.19	0.00	N/A	0.00%	126,250.19	4,496.00	50,000.00	2.03
29 Flexibility	189,046.25	0.00	N/A	0.00%	189,046.25	0.00	0.00	0.00
61 Building Reserve	696,681.25	0.00	N/A	0.00%	564,796.25	93,883.15	38,001.85	1.55
Total of All Funds	8,596,811.21	836,821.71			1,004,200.28	6,373,202.28	1,219,408.65	49.60

50 Debt Service Tax Jurisdiction								
#10	609,975.00	0.00	20-9-438	0.00%	126,561.83	0.00	483,413.17	19.67

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	604 *
M1	DILLON 7-8	177 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,568,001.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	421,742.00
D.	At Risk Student	(I-D)	27,463.44
E.	Indian Education For All	(I-E)	20,407.53
F.	American Indian Achievement Gap	(I-F)	7,168.00
G.	Data For Achievement	(I-G)	19,540.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	160,545.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,689.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	799
B.	BASE Budget Limit	(II-B)	5,289,939.32
C.	Maximum Budget Limit	(II-C)	6,613,213.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	6,168,772.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,334,136.60
H.	Maximum Budget Limit	(II-H)	6,655,269.83
I.	Highest Budget Without a Vote	(II-I)	6,266,753.55
J.	Highest Budget	(II-J)	6,655,269.83
K.	Highest Voted Amount	(II-K)	388,516.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,266,753.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		621,115.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		621,115.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,266,753.55
1.	BASE Budget Limit	(V-A1)	5,334,136.60	
2.	Over-BASE Budget	(V-A2)	932,616.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,568,001.50
1.	Direct State Aid Paid By State	(V-B1)	2,568,001.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		421,742.00
D.	At Risk Student	(V-D)		27,463.44
E.	Indian Education For All	(V-E)		20,407.53
F.	American Indian Achievement Gap	(V-F)		7,168.00
G.	Data For Achievement	(V-G)		19,540.62
H.	Special Education Allowable Cost Payment	(V-H)		160,545.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,724.91
1.	Actual Non-Levy Revenue	(V-J1)	25,724.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,083,543.25
1.	Elementary County BASE Distribution	(V-L1)	2,083,543.25	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,334,136.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		53,784.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	53,784.02	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,616.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.75
	1. District Property Tax Levy Mills	(V-S1)	35.75	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
01 Beaverhead
0005 Dillon Elem

Submit ID: 0005-90398795

01 General Fund

Adopted Budget	0001	6,266,753.55

Budget Uses

Expenditure Budget	0002	6,266,753.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,568,001.50
Quality Educator	3111	421,742.00
At Risk Student	3112	27,463.44
Indian Education For All	3113	20,407.53
American Indian Achievement Gap	3114	7,168.00
State Special Education Allowable Cost Payment to Districts	3115	160,545.35
Data For Achievement	3116	19,540.62
Elementary County BASE Distribution	2250	2,083,543.25
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,506.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	218.50
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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01 Beaverhead
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	53,784.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	878,832.93
Total Estimated Revenues to Fund Adopted Budget			0004	6,266,753.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	201,312.00

Budget Uses

Expenditure Budget	0002	201,312.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	201,312.00
Fund Balance for Budget	TFS48	30,959.12
Operating Reserve	0961	30,959.12
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	201,312.00
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	201,312.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	72,791.44

Budget Uses

Expenditure Budget	0002	72,791.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,489.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,489.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,302.00
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	72,791.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 Chevrolet Bluebird	2024	16,510.00	6,604.00	3,302.00	3,302.00
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					3,302.00

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

13 Tuition Fund

Adopted Budget	0001	65,743.53

Budget Uses

Expenditure Budget	0002	65,743.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,783.66
Unreserved Fund Balance Reappropriated	0970	17,783.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,959.87
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	65,743.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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01 Beaverhead

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14 Retirement Fund

Adopted Budget	0001	923,737.00

Budget Uses

Expenditure Budget	0002	923,737.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	221,581.89
Operating Reserve	0961	184,747.40
Unreserved Fund Balance Reappropriated	0970	36,834.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	886,902.51
Total Estimated Revenues to Fund Adopted Budget	0004	923,737.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

28 Technology Fund

Adopted Budget	0001	180,746.19

Budget Uses

Expenditure Budget	0002	180,746.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,250.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,250.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,496.00
District Tax Levy	1110	50,000.00
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	180,746.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

29 Flexibility Fund

Adopted Budget	0001	189,046.25

Budget Uses

Expenditure Budget	0002	189,046.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,046.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,046.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	189,046.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

50 Debt Service Fund

#10

Taxable Value		24,580,373.00
Adopted Budget	0001	609,975.00

Budget Uses

Expenditure Budget	0002	609,975.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,561.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,561.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	483,413.17
Jurisdiction Mills	999	19.67
Total Estimated Revenues to Fund Adopted Budget	0004	609,975.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	2,200,000.00	510,000.00	99,475.00	500.00
Total Bond Requirements							609,975.00
Total Debt Service Requirements						0002	609,975.00

Budget Report
FY 2027

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-90398795

61 Building Reserve Fund

Adopted Budget		0001	696,681.25

Budget Uses

Expenditure Budget		0002	696,681.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	564,796.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	564,796.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	93,883.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	38,001.85
District Mills		999	1.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.55
Total Estimated Revenues to Fund Adopted Budget		0004	696,681.25

Budget Report
FY 2027

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-81417267

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	1,651,935

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-81417267

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	157,546.94	15,754.69	10%	10.00%	9,660.42	131,491.62	16,394.90	9.92
10 Transportation	600.00	120.00	20%	20.00%	428.44	171.56	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,000.00		N/A		1,334.07	0.00	4,665.93	2.82
14 Retirement	25,000.00	286.51	20%	1.15%	0.00	25,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127.21	0.00	N/A	0.00%	8.24	118.97	0.00	0.00
29 Flexibility	251.45	0.00	N/A	0.00%	251.45	0.00	0.00	0.00
61 Building Reserve	158,028.08	0.00	N/A	0.00%	116,418.08	25,110.00	16,500.00	9.99
Total of All Funds	347,553.68	16,161.20			128,100.70	181,892.15	37,560.83	22.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-81417267

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	66,836.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,752.80
D.	At Risk Student	(I-D)	758.20
E.	Indian Education For All	(I-E)	339.69
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	325.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,190.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	730.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	149,234.70
C.	Maximum Budget Limit	(II-C)	181,789.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	165,629.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	141,152.04
H.	Maximum Budget Limit	(II-H)	172,515.73
I.	Highest Budget Without a Vote	(II-I)	157,546.94
J.	Highest Budget	(II-J)	172,515.73
K.	Highest Voted Amount	(II-K)	14,968.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	157,546.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,754.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,660.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,660.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,415.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		157,546.94
1.	BASE Budget Limit	(V-A1)	141,152.04	
2.	Over-BASE Budget	(V-A2)	16,394.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		66,836.07
1.	Direct State Aid Paid By State	(V-B1)	66,836.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,752.80
D.	At Risk Student	(V-D)		758.20
E.	Indian Education For All	(V-E)		339.69
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		325.26
H.	Special Education Allowable Cost Payment	(V-H)		2,190.63
I.	Remaining Fund Balance Available	(V-I)		9,660.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		44,288.97
1.	Elementary County BASE Distribution	(V-L1)	44,288.97	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		141,152.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,394.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.92
	1. District Property Tax Levy Mills	(V-S1)	9.92	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	157,546.94

Budget Uses

Expenditure Budget	0002	157,546.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,660.42
Direct State Aid	3110	66,836.07
Quality Educator	3111	16,752.80
At Risk Student	3112	758.20
Indian Education For All	3113	339.69
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,190.63
Data For Achievement	3116	325.26
Elementary County BASE Distribution	2250	44,288.97
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	16,394.90
Total Estimated Revenues to Fund Adopted Budget			0004	157,546.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	600.00

Budget Uses

Expenditure Budget	0002	600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	451.56
Contingency	0006	100.00
Over-Schedule	0011	48.44
Fund Balance for Budget	TFS48	548.44
Operating Reserve	0961	120.00
Unreserved Fund Balance Reappropriated	0970	428.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	171.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,334.07
Unreserved Fund Balance Reappropriated	0970	1,334.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,665.93
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

0843 Divide Elem

Submit ID: 0843-81417267

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	286.51
Operating Reserve	0961	286.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	25,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127.21

Budget Uses

Expenditure Budget	0002	127.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	118.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	127.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	251.45

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	251.45
Fund Balance for Budget	TFS48	251.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	251.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	251.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-81417267

61 Building Reserve Fund

Adopted Budget		0001	158,028.08

Budget Uses

Expenditure Budget		0002	158,028.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	116,418.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	116,418.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,110.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,500.00
District Mills		999	9.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.99
Total Estimated Revenues to Fund Adopted Budget		0004	158,028.08

Budget Report
FY 2027

45 Sanders

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Submit ID: 0809-82279330

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 49	N/A	738,436

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Breezy Stipe

(Signature) (Date)

Chairperson, School Trustees: Matthew Faroni

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

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Submit ID: 0809-82279330

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	632,000.00	63,200.00	10%	10.00%	5,646.48	572,623.46	53,730.06	72.76
10 Transportation	75,000.00	15,000.00	20%	20.00%	2,799.79	41,779.59	30,420.62	41.20
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		35.41	0.00	4,964.59	6.72
14 Retirement	120,000.00	24,000.00	20%	20.00%	26,012.71	93,987.29		
17 Adult Education	3,000.00	1,050.00	35%	35.00%	1,196.58	0.00	1,803.42	2.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	488.69	0.00	N/A	0.00%	1.28	487.41	0.00	0.00
29 Flexibility	11,502.20	0.00	N/A	0.00%	11,502.20	0.00	0.00	0.00
61 Building Reserve	36,889.91	0.00	N/A	0.00%	14.91	29,500.00	7,375.00	9.99
Total of All Funds	883,880.80	103,250.00			47,209.36	738,377.75	98,293.69	133.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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Submit ID: 0809-82279330

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	37 *
M1	DIXON 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	240,427.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,803.20
D.	At Risk Student	(I-D)	9,736.74
E.	Indian Education For All	(I-E)	1,280.37
F.	American Indian Achievement Gap	(I-F)	7,424.00
G.	Data For Achievement	(I-G)	1,225.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,479.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,583.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	571,222.35
C.	Maximum Budget Limit	(II-C)	700,884.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	625,151.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	578,269.93
H.	Maximum Budget Limit	(II-H)	717,051.39
I.	Highest Budget Without a Vote	(II-I)	632,198.82
J.	Highest Budget	(II-J)	717,051.39
K.	Highest Voted Amount	(II-K)	84,852.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	632,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,200.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,646.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,646.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,846.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		632,000.00
1.	BASE Budget Limit	(V-A1)	578,269.93	
2.	Over-BASE Budget	(V-A2)	53,730.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		240,427.36
1.	Direct State Aid Paid By State	(V-B1)	240,427.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,803.20
D.	At Risk Student	(V-D)		9,736.74
E.	Indian Education For All	(V-E)		1,280.37
F.	American Indian Achievement Gap	(V-F)		7,424.00
G.	Data For Achievement	(V-G)		1,225.98
H.	Special Education Allowable Cost Payment	(V-H)		37,479.34
I.	Remaining Fund Balance Available	(V-I)		5,646.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		411.02
1.	Actual Non-Levy Revenue	(V-J1)	411.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		199,835.44
1.	Elementary County BASE Distribution	(V-L1)	199,835.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		578,269.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,730.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,730.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		72.76
	1. District Property Tax Levy Mills	(V-S1)	72.76	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		72.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

45 Sanders

0809 Dixon Elem

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01 General Fund

Adopted Budget	0001	632,000.00

Budget Uses

Expenditure Budget	0002	632,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,646.48
Direct State Aid	3110	240,427.36
Quality Educator	3111	74,803.20
At Risk Student	3112	9,736.74
Indian Education For All	3113	1,280.37
American Indian Achievement Gap	3114	7,424.00
State Special Education Allowable Cost Payment to Districts	3115	37,479.34
Data For Achievement	3116	1,225.98
Elementary County BASE Distribution	2250	199,835.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	363.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	48.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	53,730.06		
District Tax Levy			1110	53,730.06
Total Estimated Revenues to Fund Adopted Budget			0004	632,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,981.44
Contingency	0006	3,798.14
Over-Schedule	0011	33,220.42
Fund Balance for Budget	TFS48	17,799.79
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	2,799.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,444.89
State - On-Schedule Transportation Reimbursement	3210	31,334.70
District Tax Levy	1110	30,420.62
District Mills	999	41.20
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

45 Sanders

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13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.41
Unreserved Fund Balance Reappropriated	0970	35.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,964.59
District Mills	999	6.72
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,012.71
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	26,012.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,987.29
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,246.58
Operating Reserve	0961	1,050.00
Unreserved Fund Balance Reappropriated	0970	1,196.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,803.42
District Mills	999	2.44
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	488.69

Budget Uses

Expenditure Budget	0002	488.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	487.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	488.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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29 Flexibility Fund

Adopted Budget	0001	11,502.20

Budget Uses

Expenditure Budget	0002	11,502.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,502.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,502.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,502.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	36,889.91

Budget Uses

Expenditure Budget	0002	36,889.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	29,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	7,375.00
District Mills	999	9.99
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	9.99
Total Estimated Revenues to Fund Adopted Budget	0004	36,889.91

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 61	* 26	1,790,994

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Nordlund

(Signature) (Date)

Chairperson, School Trustees: Iris Kill Eagle

(Signature) (Date)

County Superintendent: Ann Wilson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,338,887.25	135,120.62	10%	10.09%	841.29	1,177,008.24	161,037.72	89.92
10 Transportation	144,559.20	28,911.84	20%	20.00%	35,606.97	50,151.20	58,801.03	32.83
11 Bus Depreciation Reserve	191,079.24	0.00	N/A	0.00%	167,720.64	0.00	23,358.60	13.04
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	237,000.00	47,400.00	20%	20.00%	1,044.28	235,955.72		
17 Adult Education	25,272.73	0.00	35%	0.00%	25,272.73	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,128.80	0.00	N/A	0.00%	1,136.03	992.77	0.00	0.00
29 Flexibility	15,117.92	0.00	N/A	0.00%	2,871.21	12,246.71	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,954,488.57	211,432.46			234,936.58	1,476,354.64	243,197.35	135.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	42 *
M1	DODSON 7-8	19 *
H1	DODSON HS 9-12	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	549,413.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	129,923.81
D.	At Risk Student	(I-D)	9,725.88
E.	Indian Education For All	(I-E)	2,273.31
F.	American Indian Achievement Gap	(I-F)	16,128.00
G.	Data For Achievement	(I-G)	2,176.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,222.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,549.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	1,178,670.30
C.	Maximum Budget Limit	(II-C)	1,434,628.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,339,708.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,177,849.53
H.	Maximum Budget Limit	(II-H)	1,440,335.37
I.	Highest Budget Without a Vote	(II-I)	1,338,887.25
J.	Highest Budget	(II-J)	1,440,335.37
K.	Highest Voted Amount	(II-K)	101,448.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,338,887.25

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			133,888.73
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,231.89
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,231.89		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			841.29
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	841.29		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			135,961.91

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,264.01	6,958.02	23,222.03
B.	Special Education RSBG to Coop	3,145.52	1,404.25	4,549.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,763.81	3,344.91	11,108.72

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	443,537.30	222,579.50	666,116.80
		631,201.30	597,912.50	1,229,113.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	222,814.06	211,063.11	433,877.17
H.	Special Education in BASE@40%	7,763.81	3,344.91	11,108.72
I.	Subsidized BASE Amount	230,577.87	214,408.02	444,985.89
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,338,887.25
	1. BASE Budget Limit	(V-A1)	1,177,849.53	
	2. Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		549,413.87
	1. Direct State Aid Paid By State	(V-B1)	549,413.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		129,923.81
D.	At Risk Student	(V-D)		9,725.88
E.	Indian Education For All	(V-E)		2,273.31
F.	American Indian Achievement Gap	(V-F)		16,128.00
G.	Data For Achievement	(V-G)		2,176.74

H.	Special Education Allowable Cost Payment	(V-H)		23,222.03
I.	Remaining Fund Balance Available	(V-I)		841.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		444,144.60
1.	Elementary County BASE Distribution	(V-L1)	230,140.40	
2.	High School County BASE Distribution	(V-L2)	214,004.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,177,849.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		89.92
1.	District Property Tax Levy Mills	(V-S1)	89.92	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		89.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,338,887.25

Budget Uses

Expenditure Budget	0002	1,338,887.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	841.29
Direct State Aid	3110	549,413.87
Quality Educator	3111	129,923.81
At Risk Student	3112	9,725.88
Indian Education For All	3113	2,273.31
American Indian Achievement Gap	3114	16,128.00
State Special Education Allowable Cost Payment to Districts	3115	23,222.03
Data For Achievement	3116	2,176.74
Elementary County BASE Distribution	2250	230,140.40
High School County BASE Distribution	2260	214,004.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	161,037.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,338,887.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	144,559.20

Budget Uses

Expenditure Budget	0002	144,559.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,592.00
Contingency	0006	4,559.20
Over-Schedule	0011	94,408.00
Fund Balance for Budget	TFS48	64,518.81
Operating Reserve	0961	28,911.84
Unreserved Fund Balance Reappropriated	0970	35,606.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,537.80
State - On-Schedule Transportation Reimbursement	3210	37,613.40
District Tax Levy	1110	58,801.03
District Mills	999	32.83
Total Estimated Revenues to Fund Adopted Budget	0004	144,559.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	191,079.24

Budget Uses

Expenditure Budget	0002	191,079.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,720.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,720.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	23,358.60
District Mills	999	13.04
Total Estimated Revenues to Fund Adopted Budget	0004	191,079.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas C2 School Bus-60 Passenger	2025	97,400.00	9,740.00	19,480.00	1,363.60
2020 Chevrolet express bus, 30 passenger, gas	2021	58,500.00	40,950.00	11,700.00	5,850.00
2020 Freightliner M2, 52 passenger, ultra coach liner se	2021	250,375.00	158,224.50	50,075.00	8,000.00
2021 ICCE 42 passenger, b:67, cummins diesel bus	2021	81,456.00	57,018.00	16,291.20	8,145.00
Total					23,358.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	237,000.00

Budget Uses

Expenditure Budget	0002	237,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,444.28
Operating Reserve	0961	47,400.00
Unreserved Fund Balance Reappropriated	0970	1,044.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	235,955.72
Total Estimated Revenues to Fund Adopted Budget	0004	237,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,272.73

Budget Uses

Expenditure Budget	0002	25,272.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,272.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,272.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,272.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,128.80

Budget Uses

Expenditure Budget	0002	2,128.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,136.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,136.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	992.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,128.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,117.92

Budget Uses

Expenditure Budget	0002	15,117.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,871.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,871.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,246.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,117.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0648-75255472

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2027

20 Granite

0419 Drummond Elem

Submit ID: 0419-79276917

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 113	N/A	7,406,061

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
20 Granite
0419 Drummond Elem

Submit ID: 0419-79276917

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,163,885.43	205,694.84	10%	17.67%	0.00	993,235.85	170,649.58	23.04
10 Transportation	102,142.11	19,969.83	20%	19.55%	0.00	41,360.32	60,781.79	8.21
11 Bus Depreciation Reserve	61,741.30	0.00	N/A	0.00%	49,241.30	0.00	12,500.00	1.69
13 Tuition	21,403.38		N/A		0.00	0.00	21,403.38	2.89
14 Retirement	161,881.40	32,376.28	20%	20.00%	8,669.31	153,212.09		
17 Adult Education	5,033.28	0.00	35%	0.00%	5,033.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,728.19	0.00	N/A	0.00%	1,938.73	789.46	0.00	0.00
29 Flexibility	7,200.42	0.00	N/A	0.00%	7,200.42	0.00	0.00	0.00
61 Building Reserve	120,743.76	0.00	N/A	0.00%	66,828.76	42,847.50	11,067.50	1.49
Total of All Funds	1,646,759.27	258,040.95			138,911.80	1,231,445.22	276,402.25	37.32

50 Debt Service Tax Jurisdiction								
#11	0.00	0.00	20-9-438	0.00%	120.44	0.00	0.00	0.00

Budget Report
FY 2027

20 Granite

0419 Drummond Elem

Submit ID: 0419-79276917

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	84 *
M1	DRUMMOND 7-8	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	445,771.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,462.26
D.	At Risk Student	(I-D)	7,483.86
E.	Indian Education For All	(I-E)	939.08
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	2,827.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,356.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,785.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	943,953.93
C.	Maximum Budget Limit	(II-C)	1,178,610.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	1,114,603.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	936,638.45
H.	Maximum Budget Limit	(II-H)	1,169,983.37
I.	Highest Budget Without a Vote	(II-I)	1,163,885.43
J.	Highest Budget	(II-J)	1,169,983.37
K.	Highest Voted Amount	(II-K)	6,097.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,163,885.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			116,388.54
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			89,306.30
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	89,306.30		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			205,694.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,163,885.43
	1. BASE Budget Limit	(V-A1)	936,638.45		
	2. Over-BASE Budget	(V-A2)	227,246.98		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			445,771.11
	1. Direct State Aid Paid By State	(V-B1)	445,771.11		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			100,462.26
D.	At Risk Student	(V-D)			7,483.86
E.	Indian Education For All	(V-E)			939.08
F.	American Indian Achievement Gap	(V-F)			512.00
G.	Data For Achievement	(V-G)			2,827.26
H.	Special Education Allowable Cost Payment	(V-H)			17,356.53
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			11,396.99
	1. Actual Non-Levy Revenue	(V-J1)	11,396.99		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			349,889.36
	1. Elementary County BASE Distribution	(V-L1)	349,889.36		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			936,638.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			56,597.40
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	56,597.40	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		227,246.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.04
	1. District Property Tax Levy Mills	(V-S1)	23.04	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
20 Granite
0419 Drummond Elem

Submit ID: 0419-79276917

01 General Fund

Adopted Budget	0001	1,163,885.43

Budget Uses

Expenditure Budget	0002	1,163,885.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	445,771.11
Quality Educator	3111	100,462.26
At Risk Student	3112	7,483.86
Indian Education For All	3113	939.08
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	17,356.53
Data For Achievement	3116	2,827.26
Elementary County BASE Distribution	2250	349,889.36
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,396.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
20 Granite
0419 Drummond Elem

Submit ID: 0419-79276917

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	56,597.40
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	170,649.58
Total Estimated Revenues to Fund Adopted Budget			0004	1,163,885.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,142.11

Budget Uses

Expenditure Budget	0002	102,142.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,600.29
Contingency	0006	3,760.03
Over-Schedule	0011	60,781.79
Fund Balance for Budget	TFS48	19,969.83
Operating Reserve	0961	19,969.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,340.08
State - On-Schedule Transportation Reimbursement	3210	31,020.24
District Tax Levy	1110	60,781.79
District Mills	999	8.21
Total Estimated Revenues to Fund Adopted Budget	0004	102,142.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,741.30

Budget Uses

Expenditure Budget	0002	61,741.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,241.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,241.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	61,741.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	50,000.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
FY 2027
20 Granite
0419 Drummond Elem

Submit ID: 0419-79276917

13 Tuition Fund

Adopted Budget	0001	21,403.38

Budget Uses

Expenditure Budget	0002	21,403.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,403.38
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	21,403.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0419 Drummond Elem

Submit ID: 0419-79276917

14 Retirement Fund

Adopted Budget	0001	161,881.40

Budget Uses

Expenditure Budget	0002	161,881.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,045.59
Operating Reserve	0961	32,376.28
Unreserved Fund Balance Reappropriated	0970	8,669.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	153,212.09
Total Estimated Revenues to Fund Adopted Budget	0004	161,881.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,033.28

Budget Uses

Expenditure Budget	0002	5,033.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,033.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,033.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,728.19

Budget Uses

Expenditure Budget	0002	2,728.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,938.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,938.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	789.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,728.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,200.42

Budget Uses

Expenditure Budget	0002	7,200.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,200.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,200.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,200.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0419 Drummond Elem

Submit ID: 0419-79276917

50 Debt Service Fund
#11

Taxable Value		7,406,061.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	120.44

Budget Report
FY 2027
20 Granite

0419 Drummond Elem

Submit ID: 0419-79276917

61 Building Reserve Fund

Adopted Budget	0001	120,743.76

Budget Uses

Expenditure Budget	0002	53,915.00
Add To Fund Balance	0003	66,828.76
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,828.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,828.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	42,847.50
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	11,067.50
District Mills	999	1.49
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	120,743.76

Budget Report
FY 2027

20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	77	8,777,562

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
20 Granite
0420 Drummond H S

Submit ID: 0420-35607595

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,143,085.63	185,646.22	10%	16.24%	0.00	963,099.31	179,986.32	20.51
10 Transportation	103,142.23	20,188.28	20%	19.57%	0.00	41,360.32	61,781.91	7.04
11 Bus Depreciation Reserve	61,735.16	0.00	N/A	0.00%	49,235.16	0.00	12,500.00	1.42
13 Tuition	48,715.26		N/A		0.00	0.00	48,715.26	5.55
14 Retirement	151,359.80	27,446.21	20%	18.13%	0.00	151,359.80		
17 Adult Education	4,744.66	0.00	35%	0.00%	4,744.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,693.05	0.00	N/A	0.00%	1,911.39	781.66	0.00	0.00
29 Flexibility	47,872.95	0.00	N/A	0.00%	38,944.69	8,928.26	0.00	0.00
61 Building Reserve	106,460.34	0.00	N/A	0.00%	58,295.34	38,532.00	9,633.00	1.10
Total of All Funds	1,669,809.08	233,280.71			153,131.24	1,204,061.35	312,616.49	35.62

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	446.46	0.00	0.00	0.00

Budget Report
FY 2027

20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 77

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	461,987.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,961.74
D.	At Risk Student	(I-D)	4,249.23
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,926.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,488.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,325.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	845,601.82
C.	Maximum Budget Limit	(II-C)	1,055,116.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,986.32
E.	Adopted Budget	(II-E)	1,025,588.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	927,374.42
H.	Maximum Budget Limit	(II-H)	1,165,908.13
I.	Highest Budget Without a Vote	(II-I)	1,143,085.63
J.	Highest Budget	(II-J)	1,165,908.13
K.	Highest Voted Amount	(II-K)	22,822.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,143,085.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		114,308.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		71,337.66
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	71,337.66	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		185,646.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,143,085.63
1.	BASE Budget Limit	(V-A1)	927,374.42	
2.	Over-BASE Budget	(V-A2)	215,711.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		461,987.46
1.	Direct State Aid Paid By State	(V-B1)	461,987.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,961.74
D.	At Risk Student	(V-D)		4,249.23
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,926.54
H.	Special Education Allowable Cost Payment	(V-H)		15,488.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,671.55
1.	Actual Non-Levy Revenue	(V-J1)	10,671.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		362,089.56
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	362,089.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		927,374.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,724.89
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	35,724.89	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,986.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		215,711.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.51
1.	District Property Tax Levy Mills	(V-S1)	20.51	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

01 General Fund

Adopted Budget	0001	1,143,085.63

Budget Uses

Expenditure Budget	0002	1,143,085.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	461,987.46
Quality Educator	3111	70,961.74
At Risk Student	3112	4,249.23
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	15,488.34
Data For Achievement	3116	1,926.54
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	362,089.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,671.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
20 Granite
0420 Drummond H S

Submit ID: 0420-35607595

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,724.89
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	179,986.32		
District Tax Levy			1110	179,986.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,143,085.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	103,142.23

Budget Uses

Expenditure Budget	0002	103,142.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,600.29
Contingency	0006	3,760.03
Over-Schedule	0011	61,781.91
Fund Balance for Budget	TFS48	20,188.28
Operating Reserve	0961	20,188.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,340.08
State - On-Schedule Transportation Reimbursement	3210	31,020.24
District Tax Levy	1110	61,781.91
District Mills	999	7.04
Total Estimated Revenues to Fund Adopted Budget	0004	103,142.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,735.16

Budget Uses

Expenditure Budget	0002	61,735.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,235.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,235.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	61,735.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	50,000.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
FY 2027
20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

13 Tuition Fund

Adopted Budget	0001	48,715.26

Budget Uses

Expenditure Budget	0002	48,715.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,715.26
District Mills	999	5.55
Total Estimated Revenues to Fund Adopted Budget	0004	48,715.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

14 Retirement Fund

Adopted Budget	0001	151,359.80

Budget Uses

Expenditure Budget	0002	151,359.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,446.21
Operating Reserve	0961	27,446.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,359.80
Total Estimated Revenues to Fund Adopted Budget	0004	151,359.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,744.66

Budget Uses

Expenditure Budget	0002	4,744.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,744.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,744.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,744.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,693.05

Budget Uses

Expenditure Budget	0002	2,693.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,911.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,911.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	781.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,693.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,872.95

Budget Uses

Expenditure Budget	0002	47,872.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,944.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,944.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,928.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,872.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0420 Drummond H S

Submit ID: 0420-35607595

50 Debt Service Fund
2

Taxable Value		8,777,562.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	446.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	446.46

Budget Report
FY 2027
20 Granite

Submit ID: 0420-35607595

0420 Drummond H S

61 Building Reserve Fund

Adopted Budget		0001	106,460.34
Budget Uses			
Expenditure Budget		0002	48,165.00
Add To Fund Balance		0003	58,295.34
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,295.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,295.34
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,532.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,633.00
District Mills		999	1.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.10
Total Estimated Revenues to Fund Adopted Budget		0004	106,460.34

Budget Report
FY 2027

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-68978966

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 48	N/A	1,075,696

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: Dave Kleinsasser

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
37 Pondera
0671 Dupuyer Elem

Submit ID: 0671-68978966

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	381,313.74	38,195.22	10%	10.02%	6,147.17	353,783.62	21,382.95	19.88
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,000.00		N/A		2,329.38	0.00	4,670.62	4.34
14 Retirement	45,000.00	9,000.00	20%	20.00%	5,111.99	39,888.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	500.37	0.00	N/A	0.00%	196.99	303.38	0.00	0.00
29 Flexibility	34,718.25	0.00	N/A	0.00%	34,718.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	468,532.36	47,195.22			48,503.78	393,975.01	26,053.57	24.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-68978966

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 48 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	171,422.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,622.40
D.	At Risk Student	(I-D)	2,687.26
E.	Indian Education For All	(I-E)	1,254.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,200.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,414.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,471.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	359,748.22
C.	Maximum Budget Limit	(II-C)	439,249.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	381,131.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	359,930.79
H.	Maximum Budget Limit	(II-H)	440,090.14
I.	Highest Budget Without a Vote	(II-I)	381,313.74
J.	Highest Budget	(II-J)	440,090.14
K.	Highest Voted Amount	(II-K)	58,776.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	381,313.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		38,131.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		63.85
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	63.85	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,147.17
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	6,147.17	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		44,342.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		381,313.74
	1. BASE Budget Limit	(V-A1)	359,930.79	
	2. Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		171,422.89
	1. Direct State Aid Paid By State	(V-B1)	171,422.89	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,622.40
D.	At Risk Student	(V-D)		2,687.26
E.	Indian Education For All	(V-E)		1,254.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,200.96
H.	Special Education Allowable Cost Payment	(V-H)		7,414.44
I.	Remaining Fund Balance Available	(V-I)		6,147.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,706.87
	1. Actual Non-Levy Revenue	(V-J1)	2,706.87	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		130,474.56
	1. Elementary County BASE Distribution	(V-L1)	130,474.56	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		359,930.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.88
	1. District Property Tax Levy Mills	(V-S1)	19.88	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	381,313.74

Budget Uses

Expenditure Budget	0002	381,313.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,147.17
Direct State Aid	3110	171,422.89
Quality Educator	3111	36,622.40
At Risk Student	3112	2,687.26
Indian Education For All	3113	1,254.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,414.44
Data For Achievement	3116	1,200.96
Elementary County BASE Distribution	2250	130,474.56
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	645.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,061.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	21,382.95
Total Estimated Revenues to Fund Adopted Budget			0004	381,313.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,329.38
Unreserved Fund Balance Reappropriated	0970	2,329.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,670.62
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,111.99
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	5,111.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	39,888.01
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	500.37

Budget Uses

Expenditure Budget	0002	500.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	196.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	303.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	34,718.25

Budget Uses

Expenditure Budget	0002	34,718.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,718.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,718.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,718.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0671 Dupuyer Elem

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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50 Teton

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1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	89	*	28	9,309,703

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	58	22	5,384,650
Non-located - 37 Pondera	31	6	3,925,053

The final budget is approved as set forth in this document.

Certification

District Clerk: Esther Clark

(Signature) (Date)

Chairperson, School Trustees: Leigh Greyn

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,815,141.35	177,293.28	10%	9.77%	0.00	1,403,780.94	411,360.41	44.19
10 Transportation	195,000.00	39,000.00	20%	20.00%	116,682.91	64,181.08	14,136.01	1.52
11 Bus Depreciation Reserve	375,533.46	0.00	N/A	0.00%	283,007.46	8,000.00	84,526.00	9.08
13 Tuition	90,000.00		N/A		13,300.87	200.00	76,499.13	8.22
14 Retirement	235,000.00	47,000.00	20%	20.00%	43,462.82	191,537.18		
17 Adult Education	30,000.00	0.00	35%	0.00%	26,391.80	500.00	3,108.20	0.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,478.50	0.00	N/A	0.00%	13,804.38	2,674.12	0.00	0.00
29 Flexibility	85,966.24	0.00	N/A	0.00%	67,042.49	18,923.75	0.00	0.00
61 Building Reserve	239,740.41	0.00	N/A	0.00%	146,170.41	71,731.88	21,838.12	2.35
Total of All Funds	3,082,859.96	263,293.28			709,863.14	1,761,528.95	611,467.87	65.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	58
E3	MIDWAY COLONY K-8	16
M1	DUTTON/BRADY 7-8	15
H1	DUTTON/BRADY 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	665,346.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,177.60
D.	At Risk Student	(I-D)	8,610.68
E.	Indian Education For All	(I-E)	3,057.21
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	2,927.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,041.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,347.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	1,343,836.18
C.	Maximum Budget Limit	(II-C)	1,653,736.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	436,984.25
E.	Adopted Budget	(II-E)	1,780,820.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,393,001.92
H.	Maximum Budget Limit	(II-H)	1,714,970.62
I.	Highest Budget Without a Vote	(II-I)	1,815,141.35
J.	Highest Budget	(II-J)	1,815,141.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,815,141.35

Budget Report
FY 2027

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Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		177,293.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		177,293.28

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	14,997.39	4,044.24	19,041.63
B.	Special Education RSBG to Coop	4,999.13	1,348.08	6,347.21
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,998.61	2,156.93	10,155.54
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	250,218.00	375,333.00	625,551.00
F.	100% Of Per Student Entitlement	623,231.90	239,687.00	862,918.90
		873,449.90	615,020.00	1,488,469.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	308,327.82	217,102.06	525,429.88
H.	Special Education in BASE@40%	7,998.61	2,156.93	10,155.54
I.	Subsidized BASE Amount	316,326.43	219,258.99	535,585.42
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,815,141.35
1.	BASE Budget Limit	(V-A1)	1,393,001.92	
2.	Over-BASE Budget	(V-A2)	422,139.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		665,346.05
1.	Direct State Aid Paid By State	(V-B1)	665,346.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,177.60
D.	At Risk Student	(V-D)		8,610.68
E.	Indian Education For All	(V-E)		3,057.21
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		2,927.34

H.	Special Education Allowable Cost Payment	(V-H)		19,041.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,594.47
	1. Actual Non-Levy Revenue	(V-J1)	3,594.47	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		531,990.94
	1. Elementary County BASE Distribution	(V-L1)	314,205.68	
	2. High School County BASE Distribution	(V-L2)	217,785.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,393,001.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,779.02
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	10,779.02	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		411,360.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		422,139.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		44.19
	1. District Property Tax Levy Mills	(V-S1)	44.19	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		44.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,815,141.35

Budget Uses

Expenditure Budget	0002	1,815,141.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	665,346.05
Quality Educator	3111	158,177.60
At Risk Student	3112	8,610.68
Indian Education For All	3113	3,057.21
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	19,041.63
Data For Achievement	3116	2,927.34
Elementary County BASE Distribution	2250	314,205.68
High School County BASE Distribution	2260	217,785.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,594.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
50 Teton
1235 Dutton/Brady K-12 Schools

Submit ID: 1235-95946093

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,779.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	411,360.41		
District Tax Levy			1110	411,360.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,815,141.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

10 Transportation Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,073.71
Contingency	0006	5,607.37
Over-Schedule	0011	133,318.92
Fund Balance for Budget	TFS48	155,682.91
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	116,682.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,420.27
State - On-Schedule Transportation Reimbursement	3210	46,260.81
District Tax Levy	1110	14,136.01
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	375,533.46

Budget Uses

Expenditure Budget	0002	375,533.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,007.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,007.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	84,526.00
District Mills	999	9.08
Total Estimated Revenues to Fund Adopted Budget	0004	375,533.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Expedition	2025	72,645.00	0.00	14,529.00	14,529.00
2022 Ford Expedition	2024	72,500.00	29,000.00	14,500.00	14,500.00
2017 Davey Coach	2020	169,995.00	99,998.00	33,999.00	33,999.00
2017 TRAVERSE	2020	23,490.00	19,141.00	4,698.00	4,698.00
2019 BlueBird Gas Bus 4	2018	84,000.00	100,800.00	16,800.00	16,800.00
2592 Bus 3	2016	84,329.00	126,493.50	N/A	NA
0192 Bus 10	2011	84,800.00	127,200.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
Total					84,526.00

Budget Report
FY 2027
50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,300.87
Unreserved Fund Balance Reappropriated	0970	13,300.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,499.13
District Mills	999	8.22
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,462.82
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	43,462.82

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	190,537.18
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,391.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,391.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,108.20
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,478.50

Budget Uses

Expenditure Budget	0002	16,478.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,804.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,804.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,174.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,478.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	85,966.24

Budget Uses

Expenditure Budget	0002	85,966.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,042.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,042.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	3,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,423.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,966.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

Submit ID: 1235-95946093

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	239,740.41

Budget Uses

Expenditure Budget	0002	239,740.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,170.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,170.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	71,731.88
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	21,838.12
District Mills	999	2.35
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	239,740.41

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 46	N/A	2,791,649

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer McDonald

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	646,516.10	52,616.59	10%	8.14%	0.00	389,341.60	257,174.50	92.12
10 Transportation	5,900.00	1,180.00	20%	20.00%	6,005.74	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	11,177.54		N/A		9,485.14	0.00	1,692.40	0.61
14 Retirement	114,899.64	22,979.93	20%	20.00%	13,762.18	101,137.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	112,284.64	0.00	N/A	0.00%	91,231.48	328.16	20,725.00	7.42
29 Flexibility	64,004.07	0.00	N/A	0.00%	64,004.07	0.00	0.00	0.00
61 Building Reserve	399,107.57	0.00	N/A	0.00%	307,782.57	37,060.00	54,265.00	19.44
Total of All Funds	1,353,889.56	76,776.52			492,271.18	527,867.22	333,856.90	119.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 46 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	165,449.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,725.92
D.	At Risk Student	(I-D)	6,553.35
E.	Indian Education For All	(I-E)	1,201.98
F.	American Indian Achievement Gap	(I-F)	7,936.00
G.	Data For Achievement	(I-G)	1,150.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,723.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,134.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	419,601.15
C.	Maximum Budget Limit	(II-C)	514,810.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	217,063.26
E.	Adopted Budget	(II-E)	636,664.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	389,341.60
H.	Maximum Budget Limit	(II-H)	475,283.13
I.	Highest Budget Without a Vote	(II-I)	606,404.86
J.	Highest Budget	(II-J)	646,516.10
K.	Highest Voted Amount	(II-K)	40,111.24
L.	Amount Approved on Ballot by Voters	(II-L)	40,111.24
M.	Adopted Budget	(II-M)	646,516.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			52,616.59
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			52,616.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			646,516.10
	1. BASE Budget Limit	(V-A1)	389,341.60		
	2. Over-BASE Budget	(V-A2)	257,174.50		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			165,449.45
	1. Direct State Aid Paid By State	(V-B1)	165,449.45		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			50,725.92
D.	At Risk Student	(V-D)			6,553.35
E.	Indian Education For All	(V-E)			1,201.98
F.	American Indian Achievement Gap	(V-F)			7,936.00
G.	Data For Achievement	(V-G)			1,150.92
H.	Special Education Allowable Cost Payment	(V-H)			17,723.75
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,085.57
	1. Actual Non-Levy Revenue	(V-J1)	1,085.57		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			137,514.66
	1. Elementary County BASE Distribution	(V-L1)	137,514.66		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			389,341.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,174.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,174.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		92.12
	1. District Property Tax Levy Mills	(V-S1)	92.12	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		92.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

01 General Fund

Adopted Budget	0001	646,516.10

Budget Uses

Expenditure Budget	0002	646,516.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	165,449.45
Quality Educator	3111	50,725.92
At Risk Student	3112	6,553.35
Indian Education For All	3113	1,201.98
American Indian Achievement Gap	3114	7,936.00
State Special Education Allowable Cost Payment to Districts	3115	17,723.75
Data For Achievement	3116	1,150.92
Elementary County BASE Distribution	2250	137,514.66
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,085.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	257,174.50		
District Tax Levy			1110	257,174.50
Total Estimated Revenues to Fund Adopted Budget			0004	646,516.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

10 Transportation Fund

Adopted Budget	0001	5,900.00

Budget Uses

Expenditure Budget	0002	5,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	5,900.00
Fund Balance for Budget	TFS48	7,185.74
Operating Reserve	0961	1,180.00
Unreserved Fund Balance Reappropriated	0970	6,005.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	105.74

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

13 Tuition Fund

Adopted Budget	0001	11,177.54

Budget Uses

Expenditure Budget	0002	11,177.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,485.14
Unreserved Fund Balance Reappropriated	0970	9,485.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,692.40
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	11,177.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	114,899.64

Budget Uses

Expenditure Budget	0002	114,899.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,742.11
Operating Reserve	0961	22,979.93
Unreserved Fund Balance Reappropriated	0970	13,762.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,137.46
Total Estimated Revenues to Fund Adopted Budget	0004	114,899.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

28 Technology Fund

Adopted Budget	0001	112,284.64

Budget Uses

Expenditure Budget	0002	112,284.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,231.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,231.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	328.16
District Tax Levy	1110	20,725.00
District Mills	999	7.42
Total Estimated Revenues to Fund Adopted Budget	0004	112,284.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	64,004.07

Budget Uses

Expenditure Budget	0002	64,004.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,004.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,004.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,004.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 0404-00533378

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget		0001	399,107.57

Budget Uses

Expenditure Budget		0002	399,107.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	307,782.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	307,782.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
District Tax Levy		1110	54,265.00
District Mills		999	19.44
Building Reserve Voted Mills		0134	16.12
Building Reserve Permissive Mills		0135	3.32
Total Estimated Revenues to Fund Adopted Budget		0004	399,107.57

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	225,000.00	5	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	1,464	*	637	35,980,095

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	16,245,170.24	1,123,491.64	10%	6.92%	0.00	15,382,525.64	862,644.60	23.98
10 Transportation	1,175,000.00	152,797.16	20%	13.00%	0.00	292,904.71	882,095.29	24.52
11 Bus Depreciation Reserve	711,772.62	0.00	N/A	0.00%	318,931.62	0.00	392,841.00	10.92
13 Tuition	625,000.00		N/A		103,573.10	0.00	521,426.90	14.49
14 Retirement	2,300,000.00	266,397.03	20%	11.58%	0.00	2,300,000.00		
17 Adult Education	110,172.81	0.00	35%	0.00%	74,192.81	0.00	35,980.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	566,495.69	0.00	N/A	0.00%	460,667.11	12,828.58	93,000.00	2.58
29 Flexibility	377,035.05	0.00	N/A	0.00%	290,385.43	86,649.62	0.00	0.00
61 Building Reserve	1,420,728.35	0.00	N/A	0.00%	1,101,873.35	219,617.98	99,237.02	2.76
Total of All Funds	23,531,374.76	1,542,685.83			2,349,623.42	18,294,526.53	2,887,224.81	80.25

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,340,862.50	0.00	20-9-438	0.00%	282,911.79	0.00	2,057,950.71	57.20
1	869,700.00	0.00	20-9-438	0.00%	282,911.80	0.00	586,788.20	16.31

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,131
E2	EH 227 CHARTER K-6	2
M1	EAST HELENA 7-8	305
M2	EH 227 CHARTER 7-8	26
H1	EAST HELENA HS 9-12	577 *
H2	EH 227 CHARTER 9-12	60 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	7,515,540.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,040,232.00
D.	At Risk Student	(I-D)	47,219.93
E.	Indian Education For All	(I-E)	54,899.13
F.	American Indian Achievement Gap	(I-F)	36,608.00
G.	Data For Achievement	(I-G)	52,567.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	350,837.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	116,945.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,077
B.	BASE Budget Limit	(II-B)	14,531,875.88
C.	Maximum Budget Limit	(II-C)	18,131,756.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	15,394,520.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	15,220,109.01
H.	Maximum Budget Limit	(II-H)	18,995,819.55
I.	Highest Budget Without a Vote	(II-I)	16,245,170.24
J.	Highest Budget	(II-J)	18,995,819.55
K.	Highest Voted Amount	(II-K)	2,750,649.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	16,245,170.24

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,123,491.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,123,491.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	246,698.64	104,139.18	350,837.82
B.	Special Education RSBG to Coop	82,232.88	34,713.06	116,945.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	131,572.61	55,540.90	187,113.50

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	422,254.00	750,666.00	1,172,920.00
F.	100% Of Per Student Entitlement	10,267,163.50	5,373,206.00	15,640,369.50
		10,689,417.50	6,123,872.00	16,813,289.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,773,364.38	2,161,726.82	5,935,091.19
H.	Special Education in BASE@40%	131,572.61	55,540.90	187,113.50
I.	Subsidized BASE Amount	3,904,936.99	2,217,267.72	6,122,204.69
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		16,245,170.24
1.	BASE Budget Limit	(V-A1)	15,220,109.01	
2.	Over-BASE Budget	(V-A2)	1,025,061.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,515,540.42
1.	Direct State Aid Paid By State	(V-B1)	7,515,540.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,040,232.00
D.	At Risk Student	(V-D)		47,219.93
E.	Indian Education For All	(V-E)		54,899.13
F.	American Indian Achievement Gap	(V-F)		36,608.00
G.	Data For Achievement	(V-G)		52,567.02

H.	Special Education Allowable Cost Payment	(V-H)		350,837.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		122,986.57
	1. Actual Non-Levy Revenue	(V-J1)	122,986.57	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		5,999,218.12
	1. Elementary County BASE Distribution	(V-L1)	3,826,225.59	
	2. High School County BASE Distribution	(V-L2)	2,172,992.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		15,220,109.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		162,416.61
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	162,416.61	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,025,061.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.98
	1. District Property Tax Levy Mills	(V-S1)	23.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

01 General Fund

Adopted Budget	0001	16,245,170.24

Budget Uses

Expenditure Budget	0002	16,245,170.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,515,540.42
Quality Educator	3111	1,040,232.00
At Risk Student	3112	47,219.93
Indian Education For All	3113	54,899.13
American Indian Achievement Gap	3114	36,608.00
State Special Education Allowable Cost Payment to Districts	3115	350,837.82
Data For Achievement	3116	52,567.02
Elementary County BASE Distribution	2250	3,826,225.59
High School County BASE Distribution	2260	2,172,992.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	122,986.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	162,416.61
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	862,644.60
Total Estimated Revenues to Fund Adopted Budget			0004	16,245,170.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,175,000.00

Budget Uses

Expenditure Budget	0002	1,175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	266,277.00
Contingency	0006	26,627.70
Over-Schedule	0011	882,095.30
Fund Balance for Budget	TFS48	152,797.16
Operating Reserve	0961	152,797.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	73,226.17
State - On-Schedule Transportation Reimbursement	3210	219,678.54
District Tax Levy	1110	882,095.29
District Mills	999	24.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	711,772.62

Budget Uses

Expenditure Budget	0002	711,772.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,931.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,931.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	392,841.00
District Mills	999	10.92
Total Estimated Revenues to Fund Adopted Budget	0004	711,772.62

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2026	120,000.00	0.00	24,000.00	24,000.00
2026 Bluebird Bus	2026	228,400.00	0.00	45,680.00	45,680.00
Van Hool Motor Coach Double Decker	2026	399,995.00	0.00	79,999.00	79,999.00
2025 Lion C Electric	2025	389,562.42	77,912.48	77,912.48	77,912.48
2018 Freightliner Bus	2024	74,900.00	29,960.00	14,980.00	14,980.00
2020 ICBUS International Bus	2023	70,057.60	42,034.56	14,011.52	14,011.52
2023 Bluebird Bus	2023	185,500.00	111,300.00	37,100.00	37,100.00
2018 Ford Transit T-350	2022	49,955.00	39,964.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	131,800.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	35,175.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	8,000.00	1,600.00	1,600.00
2012 Vanhool Bus	2021	80,160.00	80,160.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	189,300.00	31,550.00	31,550.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
Total					392,841.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

13 Tuition Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,573.10
Unreserved Fund Balance Reappropriated	0970	103,573.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	521,426.90
District Mills	999	14.49
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,300,000.00

Budget Uses

Expenditure Budget	0002	2,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266,397.03
Operating Reserve	0961	266,397.03
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

17 Adult Education Fund

Adopted Budget	0001	110,172.81

Budget Uses

Expenditure Budget	0002	110,172.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,192.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,192.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,980.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,172.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	566,495.69

Budget Uses

Expenditure Budget	0002	566,495.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	460,667.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	460,667.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	12,828.58
District Tax Levy	1110	93,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	566,495.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	377,035.05

Budget Uses

Expenditure Budget	0002	377,035.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	290,385.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,385.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	86,649.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	377,035.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

50 Debt Service Fund

1

Taxable Value		35,980,095.00
Adopted Budget	0001	869,700.00

Budget Uses

Expenditure Budget	0002	869,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,911.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,911.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	586,788.20
Jurisdiction Mills	999	16.31
Total Estimated Revenues to Fund Adopted Budget	0004	869,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	7,045,000.00	580,000.00	284,200.00	500.00
Total Bond Requirements							864,700.00

SIDs

Issue Type		Amount
Elementary		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	869,700.00

Budget Report
FY 2027

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1240 East Helena K-12

Submit ID: 1240-87502050

K-12 HS

Taxable Value		35,980,095.00
Adopted Budget	0001	2,340,862.50

Budget Uses

Expenditure Budget	0002	2,340,862.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,911.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,911.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,057,950.71
Jurisdiction Mills	999	57.20
Total Estimated Revenues to Fund Adopted Budget	0004	2,340,862.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	19,555,000.00	1,325,000.00	1,010,362.50	500.00
Total Bond Requirements							2,335,862.50

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	2,340,862.50

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-87502050

61 Building Reserve Fund

Adopted Budget		0001	1,420,728.35

Budget Uses

Expenditure Budget		0002	1,420,728.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,101,873.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,101,873.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	219,617.98
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	99,237.02
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	1,420,728.35

Budget Report
FY 2027

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-93252363

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	107	N/A	42,118,384

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Lisa Borchgrevink

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-93252363

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,122,280.08	101,750.36	10%	9.07%	0.00	915,641.36	206,639.08	4.91
10 Transportation	160,000.00	32,000.00	20%	20.00%	36,374.21	57,452.88	66,172.91	1.57
11 Bus Depreciation Reserve	168,593.86	0.00	N/A	0.00%	135,182.56	0.00	33,411.30	0.79
13 Tuition	67,500.00		N/A		1,141.32	0.00	66,358.68	1.58
14 Retirement	160,000.00	32,000.00	20%	20.00%	27,829.89	132,170.11		
17 Adult Education	36,000.00	0.00	35%	0.00%	541.86	0.00	35,458.14	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	172,571.74	0.00	N/A	0.00%	85,805.97	765.77	86,000.00	2.04
29 Flexibility	18,232.70	0.00	N/A	0.00%	16,292.02	1,940.68	0.00	0.00
61 Building Reserve	212,236.77	0.00	N/A	0.00%	128,541.77	7,733.14	75,961.86	1.80
Total of All Funds	2,117,415.15	165,750.36			431,709.60	1,115,703.94	570,001.97	13.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-93252363

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	81
M1	EKALAKA 7-8	26

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	425,350.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,945.76
D.	At Risk Student	(I-D)	5,649.98
E.	Indian Education For All	(I-E)	2,795.91
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	2,677.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,049.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,010.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	805,117.31
C.	Maximum Budget Limit	(II-C)	983,204.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	172,766.51
E.	Adopted Budget	(II-E)	977,883.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	908,531.09
H.	Maximum Budget Limit	(II-H)	1,122,280.08
I.	Highest Budget Without a Vote	(II-I)	1,088,407.87
J.	Highest Budget	(II-J)	1,122,280.08
K.	Highest Voted Amount	(II-K)	33,872.21
L.	Amount Approved on Ballot by Voters	(II-L)	40,982.48
M.	Adopted Budget	(II-M)	1,122,280.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,750.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		101,750.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,122,280.08
1.	BASE Budget Limit	(V-A1)	908,531.09	
2.	Over-BASE Budget	(V-A2)	213,748.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		425,350.23
1.	Direct State Aid Paid By State	(V-B1)	425,350.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,945.76
D.	At Risk Student	(V-D)		5,649.98
E.	Indian Education For All	(V-E)		2,795.91
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		2,677.14
H.	Special Education Allowable Cost Payment	(V-H)		33,049.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,698.78
1.	Actual Non-Levy Revenue	(V-J1)	7,698.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		343,827.99
1.	Elementary County BASE Distribution	(V-L1)	343,827.99	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		908,531.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,110.27
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	7,110.27	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		206,638.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,748.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.91
	1. District Property Tax Levy Mills	(V-S1)	4.91	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-93252363

01 General Fund

Adopted Budget	0001	1,122,280.08

Budget Uses

Expenditure Budget	0002	1,122,280.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	425,350.23
Quality Educator	3111	85,945.76
At Risk Student	3112	5,649.98
Indian Education For All	3113	2,795.91
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	33,049.30
Data For Achievement	3116	2,677.14
Elementary County BASE Distribution	2250	343,827.99
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,381.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	317.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,110.27
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	206,638.72		
District Tax Levy			1110	206,639.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,122,280.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.36

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,229.90
Contingency	0006	5,222.99
Over-Schedule	0011	102,547.11
Fund Balance for Budget	TFS48	68,374.21
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	36,374.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,363.22
State - On-Schedule Transportation Reimbursement	3210	43,089.66
District Tax Levy	1110	66,172.91
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	168,593.86

Budget Uses

Expenditure Budget	0002	168,593.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,182.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,182.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,411.30
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	168,593.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	11,425.60	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	27,193.20	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	18,626.40	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	26,365.80	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	50,510.00	70,714.00	10,102.00	5,051.00
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	43,406.25	N/A	NA
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	71,463.00	N/A	NA
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					33,411.30

13 Tuition Fund

Adopted Budget	0001	67,500.00

Budget Uses

Expenditure Budget	0002	67,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,141.32
Unreserved Fund Balance Reappropriated	0970	1,141.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,358.68
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	67,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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06 Carter
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14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,829.89
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	27,829.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	132,170.11
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	541.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	541.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,458.14
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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06 Carter

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Submit ID: 0087-93252363

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	172,571.74

Budget Uses

Expenditure Budget	0002	172,571.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,805.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,805.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	765.77
District Tax Levy	1110	86,000.00
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	172,571.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,232.70

Budget Uses

Expenditure Budget	0002	18,232.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,292.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,292.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,940.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,232.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-93252363

61 Building Reserve Fund

Adopted Budget	0001	212,236.77

Budget Uses

Expenditure Budget	0002	212,236.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,541.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,541.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,733.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
District Tax Levy		1110	75,961.86
District Mills		999	1.80
Building Reserve Voted Mills		0134	0.78
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	212,236.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	66,000.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 718	N/A	17,626,493

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michele McAbee

(Signature) (Date)

Chairperson, School Trustees: Luke Romo

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0972-44985820

0972 Elder Grove Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,860,444.76	400,916.92	10%	8.25%	0.00	4,830,444.76	30,000.00	1.70
10 Transportation	681,591.00	132,380.76	20%	19.42%	0.00	269,988.19	411,602.81	23.35
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	249,777.00		N/A		2,825.25	0.00	246,951.75	14.01
14 Retirement	625,622.00	118,693.40	20%	18.97%	0.00	625,622.00		
17 Adult Education	16,961.79	5,936.63	35%	35.00%	11,025.16	0.00	5,936.63	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,262.21	0.00	N/A	0.00%	204.29	4,057.92	0.00	0.00
29 Flexibility	1,169.30	0.00	N/A	0.00%	1,169.30	0.00	0.00	0.00
61 Building Reserve	435,982.69	0.00	N/A	0.00%	312,952.69	81,852.27	41,177.73	2.34
Total of All Funds	6,875,810.75	657,927.71			328,176.69	5,811,965.14	735,668.92	41.74

50 Debt Service Tax Jurisdiction								
8	1,434,850.00	0.00	20-9-438	0.00%	164,724.92	0.00	1,270,125.08	72.06

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	558 *
M1	ELDER GROVE 7-8	160 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,365,549.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	349,081.60
D.	At Risk Student	(I-D)	6,648.66
E.	Indian Education For All	(I-E)	18,761.34
F.	American Indian Achievement Gap	(I-F)	5,888.00
G.	Data For Achievement	(I-G)	17,964.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	118,968.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,656.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	722
B.	BASE Budget Limit	(II-B)	4,709,796.81
C.	Maximum Budget Limit	(II-C)	5,888,287.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	4,739,796.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	93%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,814,407.57
H.	Maximum Budget Limit	(II-H)	6,009,906.13
I.	Highest Budget Without a Vote	(II-I)	4,860,444.76
J.	Highest Budget	(II-J)	6,009,906.13
K.	Highest Voted Amount	(II-K)	1,149,461.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,860,444.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		400,916.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		400,916.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,860,444.76
1.	BASE Budget Limit	(V-A1)	4,814,407.57	
2.	Over-BASE Budget	(V-A2)	46,037.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,365,549.66
1.	Direct State Aid Paid By State	(V-B1)	2,365,549.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		349,081.60
D.	At Risk Student	(V-D)		6,648.66
E.	Indian Education For All	(V-E)		18,761.34
F.	American Indian Achievement Gap	(V-F)		5,888.00
G.	Data For Achievement	(V-G)		17,964.36
H.	Special Education Allowable Cost Payment	(V-H)		118,968.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,040.00
1.	Actual Non-Levy Revenue	(V-J1)	10,040.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,921,505.89
1.	Elementary County BASE Distribution	(V-L1)	1,921,505.89	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,814,407.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,037.19
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	16,037.19	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,037.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.70
	1. District Property Tax Levy Mills	(V-S1)	1.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

01 General Fund

Adopted Budget	0001	4,860,444.76

Budget Uses

Expenditure Budget	0002	4,860,444.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,365,549.66
Quality Educator	3111	349,081.60
At Risk Student	3112	6,648.66
Indian Education For All	3113	18,761.34
American Indian Achievement Gap	3114	5,888.00
State Special Education Allowable Cost Payment to Districts	3115	118,968.06
Data For Achievement	3116	17,964.36
Elementary County BASE Distribution	2250	1,921,505.89
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	40.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Submit ID: 0972-44985820

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,037.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	30,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	4,860,444.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	681,591.00

Budget Uses

Expenditure Budget	0002	681,591.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	248,988.18
Contingency	0006	10,000.00
Over-Schedule	0011	422,602.82
Fund Balance for Budget	TFS48	132,380.76
Operating Reserve	0961	132,380.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	11,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,747.04
State - On-Schedule Transportation Reimbursement	3210	194,241.15
District Tax Levy	1110	411,602.81
District Mills	999	23.35
Total Estimated Revenues to Fund Adopted Budget	0004	681,591.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

13 Tuition Fund

Adopted Budget	0001	249,777.00

Budget Uses

Expenditure Budget	0002	249,777.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,825.25
Unreserved Fund Balance Reappropriated	0970	2,825.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	246,951.75
District Mills	999	14.01
Total Estimated Revenues to Fund Adopted Budget	0004	249,777.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	625,622.00

Budget Uses

Expenditure Budget	0002	625,622.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,693.40
Operating Reserve	0961	118,693.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	625,622.00
Total Estimated Revenues to Fund Adopted Budget	0004	625,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,961.79

Budget Uses

Expenditure Budget	0002	16,961.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,961.79
Operating Reserve	0961	5,936.63
Unreserved Fund Balance Reappropriated	0970	11,025.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,936.63
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	16,961.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

28 Technology Fund

Adopted Budget	0001	4,262.21

Budget Uses

Expenditure Budget	0002	4,262.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	204.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	204.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,057.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,262.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,169.30

Budget Uses

Expenditure Budget	0002	1,169.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,169.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,169.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,169.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

50 Debt Service Fund

8

Taxable Value		17,626,493.00
Adopted Budget	0001	1,434,850.00

Budget Uses

Expenditure Budget	0002	1,434,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,724.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,724.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,270,125.08
Jurisdiction Mills	999	72.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,434,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	1,800,000.00	270,000.00	62,100.00	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	9,925,000.00	690,000.00	411,850.00	500.00
Total Bond Requirements							1,434,850.00

Total Debt Service Requirements	0002	1,434,850.00

Budget Report
FY 2027

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-44985820

61 Building Reserve Fund

Adopted Budget	0001	435,982.69

Budget Uses

Expenditure Budget	0002	435,982.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	312,952.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,952.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	81,852.27
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	41,177.73
District Mills	999	2.34
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	435,982.69

Budget Report
FY 2027

39 Powell

0719 Elliston Elem

Submit ID: 0719-70107919

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	29	N/A	2,029,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Anne Thomas

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

39 Powell

0719 Elliston Elem

Submit ID: 0719-70107919

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	289,737.39	17,529.64	10%	6.05%	0.00	234,225.84	55,511.55	27.35
10 Transportation	535.06	0.00	20%	0.00%	535.06	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	11,000.00		N/A		1,658.09	0.00	9,341.91	4.60
14 Retirement	60,000.00	12,000.00	20%	20.00%	4,209.58	55,790.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,909.64	0.00	N/A	0.00%	3,712.22	197.42	0.00	0.00
29 Flexibility	6,176.58	0.00	N/A	0.00%	6,176.58	0.00	0.00	0.00
61 Building Reserve	48,775.59	0.00	N/A	0.00%	6,245.59	34,024.00	8,506.00	4.19
Total of All Funds	420,134.26	29,529.64			22,537.12	324,237.68	73,359.46	36.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

39 Powell

0719 Elliston Elem

Submit ID: 0719-70107919

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	114,660.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,363.20
D.	At Risk Student	(I-D)	2,721.35
E.	Indian Education For All	(I-E)	757.77
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	725.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,386.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,628.93
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	187,800.08
C.	Maximum Budget Limit	(II-C)	230,810.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	58,015.61
E.	Adopted Budget	(II-E)	245,815.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	234,225.84
H.	Maximum Budget Limit	(II-H)	289,737.39
I.	Highest Budget Without a Vote	(II-I)	289,737.39
J.	Highest Budget	(II-J)	289,737.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	289,737.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,529.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,529.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		289,737.39
1.	BASE Budget Limit	(V-A1)	234,225.84	
2.	Over-BASE Budget	(V-A2)	55,511.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		114,660.77
1.	Direct State Aid Paid By State	(V-B1)	114,660.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,363.20
D.	At Risk Student	(V-D)		2,721.35
E.	Indian Education For All	(V-E)		757.77
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		725.58
H.	Special Education Allowable Cost Payment	(V-H)		5,386.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		93,354.79
1.	Elementary County BASE Distribution	(V-L1)	93,354.79	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		234,225.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		55,511.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		55,511.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		27.35
	1. District Property Tax Levy Mills	(V-S1)	27.35	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		27.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
39 Powell

0719 Elliston Elem

Submit ID: 0719-70107919

01 General Fund

Adopted Budget	0001	289,737.39

Budget Uses

Expenditure Budget	0002	289,737.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	114,660.77
Quality Educator	3111	16,363.20
At Risk Student	3112	2,721.35
Indian Education For All	3113	757.77
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	5,386.38
Data For Achievement	3116	725.58
Elementary County BASE Distribution	2250	93,354.79
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0719 Elliston Elem

Submit ID: 0719-70107919

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	55,511.55	
District Tax Levy		1110	55,511.55
Total Estimated Revenues to Fund Adopted Budget		0004	289,737.39
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	535.06

Budget Uses

Expenditure Budget	0002	535.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	535.06
Fund Balance for Budget	TFS48	535.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	535.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	535.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,658.09
Unreserved Fund Balance Reappropriated	0970	1,658.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,341.91
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,209.58
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	4,209.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	55,790.42
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,909.64

Budget Uses

Expenditure Budget	0002	3,909.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,712.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,712.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	197.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,909.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,176.58

Budget Uses

Expenditure Budget	0002	6,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

39 Powell

0719 Elliston Elem

Submit ID: 0719-70107919

61 Building Reserve Fund

Adopted Budget	0001	48,775.59

Budget Uses

Expenditure Budget	0002	48,775.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,245.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,245.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	34,024.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,506.00
District Mills	999	4.19
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	4.19
Total Estimated Revenues to Fund Adopted Budget	0004	48,775.59

Budget Report
FY 2027

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-81888022

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	474	N/A	36,310,591

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Herman

(Signature) (Date)

Chairperson, School Trustees: Monica Zieske

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-81888022

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,988,813.40	398,881.34	10%	10.00%	45,007.53	3,339,152.47	604,653.40	16.65
10 Transportation	273,718.00	54,743.60	20%	20.00%	78,968.14	70,915.68	123,834.18	3.41
11 Bus Depreciation Reserve	28,791.15	0.00	N/A	0.00%	19,055.75	0.00	9,735.40	0.27
13 Tuition	138,669.00		N/A		40,196.98	0.00	98,472.02	2.71
14 Retirement	435,936.00	87,187.20	20%	20.00%	28,507.41	407,428.59		
17 Adult Education	40,080.00	14,028.00	35%	35.00%	17,128.67	0.00	22,951.33	0.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	108,298.21	0.00	N/A	0.00%	95,519.21	2,806.67	9,972.33	0.27
29 Flexibility	10.59	0.00	N/A	0.00%	10.59	0.00	0.00	0.00
61 Building Reserve	542,853.22	0.00	N/A	0.00%	329,148.22	41,290.27	172,414.73	4.74
Total of All Funds	5,557,169.57	554,840.14			653,542.50	3,861,593.68	1,042,033.39	28.68

50 Debt Service **Tax Jurisdiction**								
D23	1,107,053.04	0.00	20-9-438	0.00%	0.00	0.00	1,107,053.04	30.49

Budget Report
FY 2027

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-81888022

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	372
M1	ELYSIAN 7-8	102

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,585,368.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	264,928.00
D.	At Risk Student	(I-D)	7,547.49
E.	Indian Education For All	(I-E)	12,385.62
F.	American Indian Achievement Gap	(I-F)	10,240.00
G.	Data For Achievement	(I-G)	11,859.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	124,953.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	26,624.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	467
B.	BASE Budget Limit	(II-B)	3,122,693.52
C.	Maximum Budget Limit	(II-C)	3,898,498.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	604,653.40
E.	Adopted Budget	(II-E)	3,727,346.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,329,893.02
H.	Maximum Budget Limit	(II-H)	4,166,935.26
I.	Highest Budget Without a Vote	(II-I)	3,988,813.40
J.	Highest Budget	(II-J)	4,166,935.26
K.	Highest Voted Amount	(II-K)	178,121.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,988,813.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		398,881.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		45,007.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	45,007.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		443,888.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,988,813.40
1.	BASE Budget Limit	(V-A1)	3,329,893.02	
2.	Over-BASE Budget	(V-A2)	658,920.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,585,368.33
1.	Direct State Aid Paid By State	(V-B1)	1,585,368.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		264,928.00
D.	At Risk Student	(V-D)		7,547.49
E.	Indian Education For All	(V-E)		12,385.62
F.	American Indian Achievement Gap	(V-F)		10,240.00
G.	Data For Achievement	(V-G)		11,859.48
H.	Special Education Allowable Cost Payment	(V-H)		124,953.11
I.	Remaining Fund Balance Available	(V-I)		45,007.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,234.01
1.	Actual Non-Levy Revenue	(V-J1)	4,234.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,263,369.45
1.	Elementary County BASE Distribution	(V-L1)	1,263,369.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,329,893.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		54,266.98
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	54,266.98	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		604,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		658,920.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.65
	1. District Property Tax Levy Mills	(V-S1)	16.65	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-81888022

01 General Fund

Adopted Budget	0001	3,988,813.40

Budget Uses

Expenditure Budget	0002	3,988,813.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	45,007.53
Direct State Aid	3110	1,585,368.33
Quality Educator	3111	264,928.00
At Risk Student	3112	7,547.49
Indian Education For All	3113	12,385.62
American Indian Achievement Gap	3114	10,240.00
State Special Education Allowable Cost Payment to Districts	3115	124,953.11
Data For Achievement	3116	11,859.48
Elementary County BASE Distribution	2250	1,263,369.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,823.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	410.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	54,266.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	604,653.40		
District Tax Levy			1110	604,653.40
Total Estimated Revenues to Fund Adopted Budget			0004	3,988,813.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	273,718.00

Budget Uses

Expenditure Budget	0002	273,718.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,468.80
Contingency	0006	6,446.88
Over-Schedule	0011	202,802.32
Fund Balance for Budget	TFS48	133,711.74
Operating Reserve	0961	54,743.60
Unreserved Fund Balance Reappropriated	0970	78,968.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,728.92
State - On-Schedule Transportation Reimbursement	3210	53,186.76
District Tax Levy	1110	123,834.18
District Mills	999	3.41
Total Estimated Revenues to Fund Adopted Budget	0004	273,718.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,791.15

Budget Uses

Expenditure Budget	0002	28,791.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,055.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,055.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	9,735.40
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	28,791.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Toyota Sienna	2024	48,677.00	19,470.80	9,735.40	9,735.40
Total					9,735.40

13 Tuition Fund

Adopted Budget	0001	138,669.00

Budget Uses

Expenditure Budget	0002	138,669.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,196.98
Unreserved Fund Balance Reappropriated	0970	40,196.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,472.02
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	138,669.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	435,936.00

Budget Uses

Expenditure Budget	0002	435,936.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,694.61
Operating Reserve	0961	87,187.20
Unreserved Fund Balance Reappropriated	0970	28,507.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	407,428.59
Total Estimated Revenues to Fund Adopted Budget	0004	435,936.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	40,080.00

Budget Uses

Expenditure Budget	0002	40,080.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,156.67
Operating Reserve	0961	14,028.00
Unreserved Fund Balance Reappropriated	0970	17,128.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,951.33
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	40,080.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	108,298.21

Budget Uses

Expenditure Budget	0002	108,298.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,519.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,519.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,806.67
District Tax Levy	1110	9,972.33
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	108,298.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.59

Budget Uses

Expenditure Budget	0002	10.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

D23

Taxable Value		36,310,591.00
Adopted Budget	0001	1,107,053.04

Budget Uses

Expenditure Budget	0002	1,086,700.00
Add To Fund Balance	0003	20,353.04
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-20,353.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,107,053.04
Jurisdiction Mills	999	30.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,107,053.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	3,675,000.00	540,000.00	152,100.00	500.00
Elementary Bond	07/28/2022	06/30/2042	5,375,000.00	4,380,000.00	210,000.00	183,600.00	500.00
Total Bond Requirements							1,086,700.00
Total Debt Service Requirements						0002	1,086,700.00

Budget Report
FY 2027

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61 Building Reserve Fund

Adopted Budget		0001	542,853.22

Budget Uses

Expenditure Budget		0002	542,853.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	329,148.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	329,148.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,290.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	120,000.00	
District Tax Levy		1110	172,414.73
District Mills		999	4.74
Building Reserve Voted Mills		0134	3.30
Building Reserve Permissive Mills		0135	1.44
Total Estimated Revenues to Fund Adopted Budget		0004	542,853.22

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	120,000.00	0	611	120,000.00	120,000.00	120,000.00
Total						120,000.00

Budget Report
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28 Madison

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0546 Ennis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	331	134	593,161,114

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Laura Blake

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

28 Madison

Submit ID: 0546-14910368

0546 Ennis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,771,345.38	477,134.53	10%	10.00%	0.00	3,795,509.31	975,836.07	1.65
10 Transportation	632,000.00	126,400.00	20%	20.00%	44,079.45	133,840.11	454,080.44	0.77
11 Bus Depreciation Reserve	576,506.36	0.00	N/A	0.00%	336,369.00	12,000.00	228,137.36	0.38
13 Tuition	710,000.00		N/A		89.52	2,000.00	707,910.48	1.19
14 Retirement	746,516.00	149,303.20	20%	20.00%	113,421.46	633,094.54		
17 Adult Education	312,000.00	0.00	35%	0.00%	62,983.41	9,000.00	240,016.59	0.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	819,973.35	250,000.00	N/A	30.49%	496,826.76	28,146.59	295,000.00	0.50
29 Flexibility	240,563.31	0.00	N/A	0.00%	205,322.76	35,240.55	0.00	0.00
61 Building Reserve	5,811,809.26	0.00	N/A	0.00%	2,148,679.26	50,307.97	3,612,822.03	6.09
Total of All Funds	14,620,713.66	1,002,837.73			3,407,771.62	4,699,139.07	6,513,802.97	10.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0546 Ennis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	246
M1	ENNIS 7-8	85
H1	ENNIS HS 9-12	134

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,820,581.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	322,666.72
D.	At Risk Student	(I-D)	5,707.67
E.	Indian Education For All	(I-E)	12,150.45
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	11,634.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,357.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	26,119.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	462
B.	BASE Budget Limit	(II-B)	3,620,140.21
C.	Maximum Budget Limit	(II-C)	4,593,048.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	844,765.83
E.	Adopted Budget	(II-E)	4,464,906.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,733,177.57
H.	Maximum Budget Limit	(II-H)	4,771,345.38
I.	Highest Budget Without a Vote	(II-I)	4,640,275.14
J.	Highest Budget	(II-J)	4,771,345.38
K.	Highest Voted Amount	(II-K)	131,070.24
L.	Amount Approved on Ballot by Voters	(II-L)	160,905.53
M.	Adopted Budget	(II-M)	4,771,345.38

Budget Report
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0546 Ennis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		477,134.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		477,134.53

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	55,776.81	22,580.34	78,357.15
B.	Special Education RSBG to Coop	18,592.27	7,526.78	26,119.05
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	29,747.63	12,042.85	41,790.48
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,366,369.00	1,143,522.50	3,509,891.50
		2,554,033.00	1,518,855.50	4,072,888.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	901,573.65	536,155.99	1,437,729.64
H.	Special Education in BASE@40%	29,747.63	12,042.85	41,790.48
I.	Subsidized BASE Amount	931,321.28	548,198.84	1,479,520.12
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,771,345.38
1.	BASE Budget Limit	(V-A1)	3,733,177.57	
2.	Over-BASE Budget	(V-A2)	1,038,167.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,820,581.16
1.	Direct State Aid Paid By State	(V-B1)	1,820,581.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		322,666.72
D.	At Risk Student	(V-D)		5,707.67
E.	Indian Education For All	(V-E)		12,150.45
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		11,634.30

H.	Special Education Allowable Cost Payment	(V-H)		78,357.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,478.48
	1. Actual Non-Levy Revenue	(V-J1)	25,478.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,454,041.64
	1. Elementary County BASE Distribution	(V-L1)	915,269.84	
	2. High School County BASE Distribution	(V-L2)	538,771.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,733,177.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		62,331.74
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	62,331.74	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		975,836.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,038,167.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.65
	1. District Property Tax Levy Mills	(V-S1)	1.65	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
28 Madison

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0546 Ennis K-12 Schools

01 General Fund

Adopted Budget	0001	4,771,345.38

Budget Uses

Expenditure Budget	0002	4,771,345.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,820,581.16
Quality Educator	3111	322,666.72
At Risk Student	3112	5,707.67
Indian Education For All	3113	12,150.45
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	78,357.15
Data For Achievement	3116	11,634.30
Elementary County BASE Distribution	2250	915,269.84
High School County BASE Distribution	2260	538,771.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,478.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	62,331.74
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	975,836.07		
District Tax Levy			1110	975,836.07
Total Estimated Revenues to Fund Adopted Budget			0004	4,771,345.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	632,000.00

Budget Uses

Expenditure Budget	0002	632,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	117,127.37
Contingency	0006	11,712.74
Over-Schedule	0011	503,159.89
Fund Balance for Budget	TFS48	170,479.45
Operating Reserve	0961	126,400.00
Unreserved Fund Balance Reappropriated	0970	44,079.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,210.02
State - On-Schedule Transportation Reimbursement	3210	96,630.09
District Tax Levy	1110	454,080.44
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	632,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	576,506.36

Budget Uses

Expenditure Budget	0002	576,506.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	336,369.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	336,369.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	228,137.36
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	576,506.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE 59 Passenger	2026	142,864.00	0.00	28,572.80	28,572.80
2027 IC CE 59 Passenger	2026	160,644.00	0.00	32,128.80	32,128.80
2024 Freightliner M2	2024	316,731.20	126,692.48	63,346.24	63,346.24
2024 Iinternational	2024	119,760.46	47,904.18	23,952.09	23,952.09
2022 International	2021	86,006.82	73,805.44	17,201.36	17,201.36
2021 IC CE 59 PASSENGER BUS	2020	91,755.85	96,755.85	18,351.17	18,351.17
2019 International	2019	114,591.67	142,509.98	22,918.33	22,918.33
2015 ICCE 59 Passenger International	2015	77,514.00	98,016.80	15,502.80	15,502.80
2013 International	2013	90,818.87	113,982.62	18,163.77	18,163.77
1999 Prevost	2006	180,000.00	270,000.00	N/A	NA
Total					240,137.36

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13 Tuition Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89.52
Unreserved Fund Balance Reappropriated	0970	89.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	707,910.48
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	746,516.00

Budget Uses

Expenditure Budget	0002	746,516.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	262,724.66
Operating Reserve	0961	149,303.20
Unreserved Fund Balance Reappropriated	0970	113,421.46

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	631,094.54
Total Estimated Revenues to Fund Adopted Budget	0004	746,516.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	312,000.00

Budget Uses

Expenditure Budget	0002	312,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,983.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,983.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	8,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	240,016.59
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	312,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	819,973.35

Budget Uses

Expenditure Budget	0002	819,973.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	746,826.76
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	496,826.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,146.59
District Tax Levy	1110	295,000.00
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	819,973.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	240,563.31

Budget Uses

Expenditure Budget	0002	240,563.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	205,322.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,322.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	30,240.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,563.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0546 Ennis K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0546 Ennis K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	5,811,809.26

Budget Uses

Expenditure Budget	0002	5,811,809.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,148,679.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,148,679.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	30,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,307.97
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,500,000.00	
District Tax Levy		1110	3,612,822.03
District Mills		999	6.09
Building Reserve Voted Mills		0134	5.90
Building Reserve Permissive Mills		0135	0.19
Total Estimated Revenues to Fund Adopted Budget		0004	5,811,809.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	7,000,000.00	2	612	3,500,000.00	3,500,000.00	3,500,000.00
Total						3,500,000.00

Budget Report
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0527 Eureka Elem

Submit ID: 0527-97448536

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 520	N/A	29,442,142

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Bri Van Orden

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
27 Lincoln
0527 Eureka Elem

Submit ID: 0527-97448536

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,948,669.20	351,807.56	10%	8.91%	0.00	3,668,494.44	280,174.76	9.52
10 Transportation	386,623.00	0.00	20%	0.00%	0.00	196,947.95	189,675.05	6.44
11 Bus Depreciation Reserve	175,463.82	0.00	N/A	0.00%	166.31	0.00	175,297.51	5.95
13 Tuition	164,421.00		N/A		0.00	0.00	164,421.00	5.58
14 Retirement	638,309.87	127,661.97	20%	20.00%	24,784.71	613,525.16		
17 Adult Education	55,900.55	0.00	35%	0.00%	55,900.55	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,660.82	0.00	N/A	0.00%	33,600.58	3,060.24	0.00	0.00
29 Flexibility	59.79	0.00	N/A	0.00%	59.79	0.00	0.00	0.00
61 Building Reserve	335,952.03	0.00	N/A	0.00%	234,197.03	63,523.59	38,231.41	1.30
Total of All Funds	5,742,060.08	479,469.53			348,708.97	4,545,551.38	847,799.73	28.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0527 Eureka Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	394 *
M1	EUREKA 7-8	126 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,743,111.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	290,454.59
D.	At Risk Student	(I-D)	34,450.79
E.	Indian Education For All	(I-E)	13,587.60
F.	American Indian Achievement Gap	(I-F)	5,120.00
G.	Data For Achievement	(I-G)	13,010.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	110,317.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	537
B.	BASE Budget Limit	(II-B)	3,643,739.03
C.	Maximum Budget Limit	(II-C)	4,534,666.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	3,923,913.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,630,731.05
H.	Maximum Budget Limit	(II-H)	4,521,605.81
I.	Highest Budget Without a Vote	(II-I)	3,948,669.20
J.	Highest Budget	(II-J)	4,521,605.81
K.	Highest Voted Amount	(II-K)	572,936.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,948,669.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			351,807.56
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			351,807.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			3,948,669.20
	1. BASE Budget Limit	(V-A1)	3,630,731.05		
	2. Over-BASE Budget	(V-A2)	317,938.15		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			1,743,111.50
	1. Direct State Aid Paid By State	(V-B1)	1,743,111.50		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			290,454.59
D.	At Risk Student	(V-D)			34,450.79
E.	Indian Education For All	(V-E)			13,587.60
F.	American Indian Achievement Gap	(V-F)			5,120.00
G.	Data For Achievement	(V-G)			13,010.40
H.	Special Education Allowable Cost Payment	(V-H)			110,317.88
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			22,800.82
	1. Actual Non-Levy Revenue	(V-J1)	22,800.82		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			1,397,877.47
	1. Elementary County BASE Distribution	(V-L1)	1,397,877.47		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			3,630,731.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			37,763.39
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	37,763.39	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		317,938.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.52
	1. District Property Tax Levy Mills	(V-S1)	9.52	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
27 Lincoln

0527 Eureka Elem

Submit ID: 0527-97448536

01 General Fund

Adopted Budget	0001	3,948,669.20

Budget Uses

Expenditure Budget	0002	3,948,669.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,743,111.50
Quality Educator	3111	290,454.59
At Risk Student	3112	34,450.79
Indian Education For All	3113	13,587.60
American Indian Achievement Gap	3114	5,120.00
State Special Education Allowable Cost Payment to Districts	3115	110,317.88
Data For Achievement	3116	13,010.40
Elementary County BASE Distribution	2250	1,397,877.47
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,800.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	37,763.39
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	280,174.76
Total Estimated Revenues to Fund Adopted Budget			0004	3,948,669.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	386,623.00

Budget Uses

Expenditure Budget	0002	386,623.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	179,043.59
Contingency	0006	17,904.36
Over-Schedule	0011	189,675.05
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,236.98
State - On-Schedule Transportation Reimbursement	3210	147,710.97
District Tax Levy	1110	189,675.05
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	386,623.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	175,463.82

Budget Uses

Expenditure Budget	0002	175,463.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	175,297.51
District Mills	999	5.95
Total Estimated Revenues to Fund Adopted Budget	0004	175,463.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 BLUE BIRD #9083	2026	115,365.00	0.00	23,073.00	15,000.00
2027 BLUE BIRD #7079	2026	138,258.00	0.00	27,651.60	15,000.00
2025 BLUE BIRD #1095	2024	129,000.00	25,800.00	25,800.00	25,800.00
2023 BLUE BIRD #3186	2023	117,197.00	25,393.00	23,439.40	23,439.40
2022 IC INTEGRATED RE BUS #7467	2022	89,873.38	37,393.00	17,974.68	17,974.68
2021 IC CE BUS VIN #4314	2020	106,007.00	47,704.40	21,201.40	21,201.40
2020 IC BUS #2327	2019	101,702.00	57,583.40	20,340.40	20,340.40
2018 IC CE 72 PASS #1709	2018	96,907.14	88,833.43	19,381.43	19,381.43
2018 IC CE BUS VIN#0598	2018	85,801.00	68,640.20	17,160.20	17,160.20
Total					175,297.51

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13 Tuition Fund

Adopted Budget	0001	164,421.00

Budget Uses

Expenditure Budget	0002	164,421.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	164,421.00
District Mills	999	5.58
Total Estimated Revenues to Fund Adopted Budget	0004	164,421.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	638,309.87

Budget Uses

Expenditure Budget	0002	638,309.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	152,446.68
Operating Reserve	0961	127,661.97
Unreserved Fund Balance Reappropriated	0970	24,784.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	613,525.16
Total Estimated Revenues to Fund Adopted Budget	0004	638,309.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	55,900.55

Budget Uses

Expenditure Budget	0002	55,900.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,900.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,900.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,900.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,660.82

Budget Uses

Expenditure Budget	0002	36,660.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,600.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,600.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,060.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,660.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.79

Budget Uses

Expenditure Budget	0002	59.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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61 Building Reserve Fund

Adopted Budget	0001	335,952.03

Budget Uses

Expenditure Budget	0002	335,952.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	234,197.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,197.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	63,523.59
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	38,231.41
District Mills	999	1.30
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	335,952.03

Budget Report
FY 2027

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-63863675

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 660	N/A	17,555,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha Vastbinder

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-63863675

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,981,060.74	598,106.07	10%	10.00%	0.00	5,244,662.34	736,398.40	41.95
10 Transportation	60,245.00	12,049.00	20%	20.00%	14,550.50	0.00	45,694.50	2.60
11 Bus Depreciation Reserve	204,000.15	0.00	N/A	0.00%	163,984.70	0.00	40,015.45	2.28
13 Tuition	725,000.00		N/A		68,266.01	0.00	656,733.99	37.41
14 Retirement	995,376.22	199,075.24	20%	20.00%	18,218.56	977,157.66		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,042.48	0.00	1,957.52	0.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,445.56	0.00	N/A	0.00%	91,123.08	4,322.48	0.00	0.00
29 Flexibility	281,564.39	0.00	N/A	0.00%	270,499.11	11,065.28	0.00	0.00
61 Building Reserve	985,569.53	0.00	N/A	0.00%	868,634.53	86,272.16	30,662.84	1.75
Total of All Funds	9,333,261.59	809,230.31			1,498,318.97	6,323,479.92	1,511,462.70	86.10

50 Debt Service Tax Jurisdiction								
15-0339	31,316.03	0.00	20-9-438	0.00%	31,316.03	0.00	0.00	0.00

Budget Report
FY 2027

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0339 Evergreen Elem

Submit ID: 0339-63863675

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	511 *
M1	EVERGREEN 7-8	149 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,182,680.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	506,480.00
D.	At Risk Student	(I-D)	66,191.47
E.	Indian Education For All	(I-E)	17,245.80
F.	American Indian Achievement Gap	(I-F)	6,912.00
G.	Data For Achievement	(I-G)	16,513.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	434,697.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	669
B.	BASE Budget Limit	(II-B)	4,972,493.72
C.	Maximum Budget Limit	(II-C)	6,298,202.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	5,708,892.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,128,282.14
H.	Maximum Budget Limit	(II-H)	6,544,567.36
I.	Highest Budget Without a Vote	(II-I)	5,981,060.74
J.	Highest Budget	(II-J)	6,544,567.36
K.	Highest Voted Amount	(II-K)	563,506.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,981,060.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		598,106.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		598,106.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,981,060.74
1.	BASE Budget Limit	(V-A1)	5,128,282.14	
2.	Over-BASE Budget	(V-A2)	852,778.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,182,680.44
1.	Direct State Aid Paid By State	(V-B1)	2,182,680.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		506,480.00
D.	At Risk Student	(V-D)		66,191.47
E.	Indian Education For All	(V-E)		17,245.80
F.	American Indian Achievement Gap	(V-F)		6,912.00
G.	Data For Achievement	(V-G)		16,513.20
H.	Special Education Allowable Cost Payment	(V-H)		434,697.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,952.03
1.	Actual Non-Levy Revenue	(V-J1)	35,952.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,861,609.72
1.	Elementary County BASE Distribution	(V-L1)	1,861,609.72	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,128,282.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		116,380.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	116,380.20	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,778.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.95
1.	District Property Tax Levy Mills	(V-S1)	41.95	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-63863675

01 General Fund

Adopted Budget	0001	5,981,060.74

Budget Uses

Expenditure Budget	0002	5,981,060.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,182,680.44
Quality Educator	3111	506,480.00
At Risk Student	3112	66,191.47
Indian Education For All	3113	17,245.80
American Indian Achievement Gap	3114	6,912.00
State Special Education Allowable Cost Payment to Districts	3115	434,697.48
Data For Achievement	3116	16,513.20
Elementary County BASE Distribution	2250	1,861,609.72
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	35,952.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	116,380.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	736,398.40
Total Estimated Revenues to Fund Adopted Budget			0004	5,981,060.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,245.00

Budget Uses

Expenditure Budget	0002	60,245.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	60,245.00
Fund Balance for Budget	TFS48	26,599.50
Operating Reserve	0961	12,049.00
Unreserved Fund Balance Reappropriated	0970	14,550.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	45,694.50
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	60,245.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	204,000.15

Budget Uses

Expenditure Budget	0002	204,000.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,984.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,984.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,015.45
District Mills	999	2.28
Total Estimated Revenues to Fund Adopted Budget	0004	204,000.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus - 2024 Blue Bird Vision	2024	150,000.00	60,000.00	30,000.00	30,000.00
2019 International Integrated CE	2019	100,154.22	140,215.88	20,030.84	10,015.45
INTERNATIONAL 72 PASSENGER	2015	92,092.35	138,138.53	N/A	NA
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
Total					40,015.45

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13 Tuition Fund

Adopted Budget	0001	725,000.00

Budget Uses

Expenditure Budget	0002	725,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,266.01
Unreserved Fund Balance Reappropriated	0970	68,266.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	656,733.99
District Mills	999	37.41
Total Estimated Revenues to Fund Adopted Budget	0004	725,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	995,376.22

Budget Uses

Expenditure Budget	0002	995,376.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217,293.80
Operating Reserve	0961	199,075.24
Unreserved Fund Balance Reappropriated	0970	18,218.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	977,157.66
Total Estimated Revenues to Fund Adopted Budget	0004	995,376.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,042.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,042.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,957.52
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	95,445.56

Budget Uses

Expenditure Budget	0002	95,445.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,123.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,123.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,322.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,445.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	281,564.39

Budget Uses

Expenditure Budget	0002	281,564.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	270,499.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270,499.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,065.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	281,564.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
15-0339

Taxable Value		17,555,181.00
Adopted Budget	0001	31,316.03

Budget Uses

Expenditure Budget	0002	31,316.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,316.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,316.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,316.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		31,316.03
Total SID Requirements		31,316.03
Total Debt Service Requirements	0002	31,316.03

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61 Building Reserve Fund

Adopted Budget		0001	985,569.53

Budget Uses

Expenditure Budget		0002	985,569.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	868,634.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	868,634.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	86,272.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	30,662.84
District Mills		999	1.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.75
Total Estimated Revenues to Fund Adopted Budget		0004	985,569.53

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 151	N/A	7,175,995

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Wood

(Signature) (Date)

Chairperson, School Trustees: Kim Souther

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,398,235.52	139,823.55	10%	10.00%	0.00	1,237,509.33	160,726.19	22.40
10 Transportation	982.60	196.52	20%	20.00%	10,680.23	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	69,852.75		N/A		6,128.07	0.00	63,724.68	8.88
14 Retirement	204,056.27	40,811.25	20%	20.00%	38,346.06	165,710.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,976.43	0.00	N/A	0.00%	31,987.60	988.83	6,000.00	0.84
29 Flexibility	492.68	0.00	N/A	0.00%	492.68	0.00	0.00	0.00
61 Building Reserve	171,106.71	0.00	N/A	0.00%	112,363.99	44,242.84	14,499.88	2.02
Total of All Funds	1,883,702.96	180,831.32			199,998.63	1,448,451.21	244,950.75	34.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	125 *
M1	FAIR-MONT-EGAN 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	556,545.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,776.00
D.	At Risk Student	(I-D)	9,816.14
E.	Indian Education For All	(I-E)	3,477.94
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	3,778.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,276.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,425.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	163
B.	BASE Budget Limit	(II-B)	1,281,211.53
C.	Maximum Budget Limit	(II-C)	1,624,974.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,441,937.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,173,172.20
H.	Maximum Budget Limit	(II-H)	1,474,276.48
I.	Highest Budget Without a Vote	(II-I)	1,398,235.52
J.	Highest Budget	(II-J)	1,474,276.48
K.	Highest Voted Amount	(II-K)	76,040.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,398,235.52

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,823.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,823.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,398,235.52
	1. BASE Budget Limit	(V-A1)	1,173,172.20	
	2. Over-BASE Budget	(V-A2)	225,063.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		556,545.62
	1. Direct State Aid Paid By State	(V-B1)	556,545.62	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,776.00
D.	At Risk Student	(V-D)		9,816.14
E.	Indian Education For All	(V-E)		3,477.94
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		3,778.02
H.	Special Education Allowable Cost Payment	(V-H)		25,276.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,787.61
	1. Actual Non-Levy Revenue	(V-J1)	6,787.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		446,202.37
	1. Elementary County BASE Distribution	(V-L1)	446,202.37	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,173,172.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		64,337.13
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	64,337.13	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		225,063.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.40
	1. District Property Tax Levy Mills	(V-S1)	22.40	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,398,235.52

Budget Uses

Expenditure Budget	0002	1,398,235.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	556,545.62
Quality Educator	3111	120,776.00
At Risk Student	3112	9,816.14
Indian Education For All	3113	3,477.94
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	25,276.50
Data For Achievement	3116	3,778.02
Elementary County BASE Distribution	2250	446,202.37
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,041.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,745.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	64,337.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	160,726.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,398,235.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	982.60

Budget Uses

Expenditure Budget	0002	982.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	882.60
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	10,876.75
Operating Reserve	0961	196.52
Unreserved Fund Balance Reappropriated	0970	10,680.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	982.60
Estimated Revenues Exceeding Adopted Budget	0004a	9,697.63

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	69,852.75

Budget Uses

Expenditure Budget	0002	69,852.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,128.07
Unreserved Fund Balance Reappropriated	0970	6,128.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	63,724.68
District Mills	999	8.88
Total Estimated Revenues to Fund Adopted Budget	0004	69,852.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0308 Fair-Mont-Egan Elem

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14 Retirement Fund

Adopted Budget	0001	204,056.27

Budget Uses

Expenditure Budget	0002	204,056.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,157.31
Operating Reserve	0961	40,811.25
Unreserved Fund Balance Reappropriated	0970	38,346.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,710.21
Total Estimated Revenues to Fund Adopted Budget	0004	204,056.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,976.43

Budget Uses

Expenditure Budget	0002	38,976.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,987.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,987.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	988.83
District Tax Levy	1110	6,000.00
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	38,976.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	492.68

Budget Uses

Expenditure Budget	0002	492.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	492.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	492.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	492.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	171,106.71

Budget Uses

Expenditure Budget		0002	171,106.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	112,363.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	112,363.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,242.84
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	14,499.88
District Mills		999	2.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.02
Total Estimated Revenues to Fund Adopted Budget		0004	171,106.71

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 212	N/A	4,374,642

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,953,143.33	202,391.39	10%	10.36%	26,704.81	1,629,345.08	297,093.44	67.91
10 Transportation	184,933.50	36,986.70	20%	20.00%	1,698.48	61,520.27	121,714.75	27.82
11 Bus Depreciation Reserve	557,418.60	0.00	N/A	0.00%	516,201.88	0.00	41,216.72	9.42
13 Tuition	155,000.00		N/A		1,192.64	0.00	153,807.36	35.16
14 Retirement	280,684.81	56,136.96	20%	20.00%	7,295.51	273,389.30		
17 Adult Education	2,630.15	0.00	35%	0.00%	2,630.15	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,383.41	0.00	N/A	0.00%	9,721.23	1,339.60	69,322.58	15.85
29 Flexibility	187,391.77	0.00	N/A	0.00%	183,793.85	3,597.92	0.00	0.00
61 Building Reserve	257,436.76	0.00	N/A	0.00%	192,481.76	51,964.00	12,991.00	2.97
Total of All Funds	3,659,022.33	295,515.05			941,720.31	2,021,156.17	696,145.85	159.13

50 Debt Service Tax Jurisdiction								
BE	0.00	0.00	20-9-438	0.00%	5,118.80	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	168 *
M1	FAIRFIELD 7-8	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	753,383.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	168,112.40
D.	At Risk Student	(I-D)	7,519.46
E.	Indian Education For All	(I-E)	5,539.56
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	5,304.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,218.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,739.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	217
B.	BASE Budget Limit	(II-B)	1,573,903.66
C.	Maximum Budget Limit	(II-C)	1,938,447.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,258.93
E.	Adopted Budget	(II-E)	1,907,953.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,589,326.62
H.	Maximum Budget Limit	(II-H)	1,953,143.33
I.	Highest Budget Without a Vote	(II-I)	1,953,143.33
J.	Highest Budget	(II-J)	1,953,143.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,953,143.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		195,314.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,077.06
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,077.06	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,704.81
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	26,704.81	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		229,096.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,953,143.33
	1. BASE Budget Limit	(V-A1)	1,589,326.62	
	2. Over-BASE Budget	(V-A2)	363,816.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		753,383.37
	1. Direct State Aid Paid By State	(V-B1)	753,383.37	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		168,112.40
D.	At Risk Student	(V-D)		7,519.46
E.	Indian Education For All	(V-E)		5,539.56
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		5,304.24
H.	Special Education Allowable Cost Payment	(V-H)		35,218.59
I.	Remaining Fund Balance Available	(V-I)		26,704.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,269.34
	1. Actual Non-Levy Revenue	(V-J1)	7,269.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		579,762.85
	1. Elementary County BASE Distribution	(V-L1)	579,762.85	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,589,326.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		66,723.27
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	66,723.27	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,093.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		363,816.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		67.91
	1. District Property Tax Levy Mills	(V-S1)	67.91	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		67.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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50 Teton

0890 Fairfield Elem

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01 General Fund

Adopted Budget	0001	1,953,143.33

Budget Uses

Expenditure Budget	0002	1,953,143.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,704.81
Direct State Aid	3110	753,383.37
Quality Educator	3111	168,112.40
At Risk Student	3112	7,519.46
Indian Education For All	3113	5,539.56
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	35,218.59
Data For Achievement	3116	5,304.24
Elementary County BASE Distribution	2250	579,762.85
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,269.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	66,723.27
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	297,093.44		
District Tax Levy			1110	297,093.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,953,143.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	184,933.50

Budget Uses

Expenditure Budget	0002	184,933.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,927.52
Contingency	0006	5,592.75
Over-Schedule	0011	123,413.23
Fund Balance for Budget	TFS48	38,685.18
Operating Reserve	0961	36,986.70
Unreserved Fund Balance Reappropriated	0970	1,698.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,380.06
State - On-Schedule Transportation Reimbursement	3210	46,140.21
District Tax Levy	1110	121,714.75
District Mills	999	27.82
Total Estimated Revenues to Fund Adopted Budget	0004	184,933.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	557,418.60

Budget Uses

Expenditure Budget	0002	557,418.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	516,201.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	516,201.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,216.72
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	557,418.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	30,653.54	21,226.72	21,226.72
2024 Freightliner VIN 1211	2023	62,023.50	25,993.35	12,404.70	12,404.70
2021 Chevrolet Thomas VIN2004	2020	37,926.50	45,511.80	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	78,748.50	N/A	NA
2017 Blue Bird VIN1964	2017	94,000.00	141,000.00	N/A	NA
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					41,216.72

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

13 Tuition Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,192.64
Unreserved Fund Balance Reappropriated	0970	1,192.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	153,807.36
District Mills	999	35.16
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

14 Retirement Fund

Adopted Budget	0001	280,684.81

Budget Uses

Expenditure Budget	0002	280,684.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,432.47
Operating Reserve	0961	56,136.96
Unreserved Fund Balance Reappropriated	0970	7,295.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,389.30
Total Estimated Revenues to Fund Adopted Budget	0004	280,684.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

17 Adult Education Fund

Adopted Budget	0001	2,630.15

Budget Uses

Expenditure Budget	0002	2,630.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,630.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,630.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,630.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,383.41

Budget Uses

Expenditure Budget	0002	80,383.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,721.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,721.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,339.60
District Tax Levy	1110	69,322.58
District Mills	999	15.85
Total Estimated Revenues to Fund Adopted Budget	0004	80,383.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

29 Flexibility Fund

Adopted Budget	0001	187,391.77

Budget Uses

Expenditure Budget	0002	187,391.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,793.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,793.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,597.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	187,391.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

50 Debt Service Fund
BE

Taxable Value		4,374,642.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,118.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,118.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,118.80

Budget Report
FY 2027
50 Teton

0890 Fairfield Elem

Submit ID: 0890-79039996

61 Building Reserve Fund

Adopted Budget		0001	257,436.76

Budget Uses

Expenditure Budget		0002	257,436.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	192,481.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	192,481.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,964.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	12,991.00
District Mills		999	2.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.97
Total Estimated Revenues to Fund Adopted Budget		0004	257,436.76

Budget Report
FY 2027

50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	120	6,502,392

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
50 Teton
0891 Fairfield H S

Submit ID: 0891-50364760

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,566,279.81	222,390.48	10%	14.20%	7,132.34	1,302,400.77	256,746.70	39.48
10 Transportation	183,494.18	36,698.84	20%	20.00%	90,188.65	61,520.27	31,785.26	4.89
11 Bus Depreciation Reserve	557,301.39	0.00	N/A	0.00%	513,939.67	0.00	43,361.72	6.67
13 Tuition	90,000.00		N/A		948.46	0.00	89,051.54	13.70
14 Retirement	266,299.35	53,259.87	20%	20.00%	47,297.81	219,001.54		
17 Adult Education	71,096.70	0.00	35%	0.00%	71,096.70	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,069.29	0.00	N/A	0.00%	35,985.13	1,069.29	44,014.87	6.77
29 Flexibility	172,507.48	0.00	N/A	0.00%	156,630.23	15,877.25	0.00	0.00
61 Building Reserve	218,641.68	0.00	N/A	0.00%	165,186.68	42,764.00	10,691.00	1.64
Total of All Funds	3,206,689.88	312,349.19			1,088,405.67	1,642,633.12	475,651.09	73.15

50 Debt Service Tax Jurisdiction								
BH	0.00	0.00	20-9-438	0.00%	4,629.84	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 120

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	625,711.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,451.68
D.	At Risk Student	(I-D)	3,675.21
E.	Indian Education For All	(I-E)	3,135.60
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	3,002.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,221.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,740.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	1,211,253.56
C.	Maximum Budget Limit	(II-C)	1,491,380.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	310,149.46
E.	Adopted Budget	(II-E)	1,521,403.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,268,625.13
H.	Maximum Budget Limit	(II-H)	1,566,279.81
I.	Highest Budget Without a Vote	(II-I)	1,566,279.81
J.	Highest Budget	(II-J)	1,566,279.81
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,566,279.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,627.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		65,762.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	65,762.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,132.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,132.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		229,522.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,566,279.81
1.	BASE Budget Limit	(V-A1)	1,268,625.13	
2.	Over-BASE Budget	(V-A2)	297,654.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		625,711.94
1.	Direct State Aid Paid By State	(V-B1)	625,711.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,451.68
D.	At Risk Student	(V-D)		3,675.21
E.	Indian Education For All	(V-E)		3,135.60
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		3,002.40
H.	Special Education Allowable Cost Payment	(V-H)		20,221.20
I.	Remaining Fund Balance Available	(V-I)		7,132.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,736.49
1.	Actual Non-Levy Revenue	(V-J1)	7,736.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		490,046.27
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	490,046.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,268,625.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,907.98
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	40,907.98	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		256,746.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,654.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.48
1.	District Property Tax Levy Mills	(V-S1)	39.48	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

01 General Fund

Adopted Budget	0001	1,566,279.81

Budget Uses

Expenditure Budget	0002	1,566,279.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,132.34
Direct State Aid	3110	625,711.94
Quality Educator	3111	107,451.68
At Risk Student	3112	3,675.21
Indian Education For All	3113	3,135.60
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	20,221.20
Data For Achievement	3116	3,002.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	490,046.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,736.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0891 Fairfield H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	40,907.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	256,746.70		
District Tax Levy			1110	256,746.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,566,279.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	183,494.18

Budget Uses

Expenditure Budget	0002	183,494.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,927.52
Contingency	0006	5,592.75
Over-Schedule	0011	121,973.91
Fund Balance for Budget	TFS48	126,887.49
Operating Reserve	0961	36,698.84
Unreserved Fund Balance Reappropriated	0970	90,188.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,380.06
State - On-Schedule Transportation Reimbursement	3210	46,140.21
District Tax Levy	1110	31,785.26
District Mills	999	4.89
Total Estimated Revenues to Fund Adopted Budget	0004	183,494.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0891 Fairfield H S

Submit ID: 0891-50364760

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	557,301.39

Budget Uses

Expenditure Budget	0002	557,301.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	513,939.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513,939.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,361.72
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	557,301.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	39,334.96	21,226.72	21,226.72
2024 Freightliner VIN1211	2023	62,023.50	36,207.03	12,404.70	12,404.70
2021 Chevrolet Thomas VIN2004	2020	37,926.50	45,511.80	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	76,603.50	10,499.80	2,145.00
2017 Blue Bird VIN1964	2017	94,000.00	141,000.00	N/A	NA
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					43,361.72

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	948.46
Unreserved Fund Balance Reappropriated	0970	948.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	89,051.54
District Mills	999	13.70
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

14 Retirement Fund

Adopted Budget	0001	266,299.35

Budget Uses

Expenditure Budget	0002	266,299.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,557.68
Operating Reserve	0961	53,259.87
Unreserved Fund Balance Reappropriated	0970	47,297.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,001.54
Total Estimated Revenues to Fund Adopted Budget	0004	266,299.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

17 Adult Education Fund

Adopted Budget	0001	71,096.70

Budget Uses

Expenditure Budget	0002	71,096.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,096.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,096.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,096.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,069.29

Budget Uses

Expenditure Budget	0002	81,069.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,985.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,985.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,069.29
District Tax Levy	1110	44,014.87
District Mills	999	6.77
Total Estimated Revenues to Fund Adopted Budget	0004	81,069.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	172,507.48

Budget Uses

Expenditure Budget	0002	172,507.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,630.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,630.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,877.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	172,507.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

50 Debt Service Fund
BH

Taxable Value		6,502,392.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,629.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,629.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,629.84

Budget Report
FY 2027
50 Teton

0891 Fairfield H S

Submit ID: 0891-50364760

61 Building Reserve Fund

Adopted Budget		0001	218,641.68

Budget Uses

Expenditure Budget		0002	218,641.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,186.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	165,186.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,764.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,691.00
District Mills		999	1.64
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.64
Total Estimated Revenues to Fund Adopted Budget		0004	218,641.68

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 187	N/A	14,111,291

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Trista Prewitt

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,804,252.73	0.00	10%	0.00%	60,444.97	1,621,880.42	121,927.34	8.64
10 Transportation	490,000.00	0.00	20%	0.00%	78,861.74	78,000.16	333,138.10	23.61
11 Bus Depreciation Reserve	511,377.42	0.00	N/A	0.00%	511,265.62	0.00	111.80	0.01
13 Tuition	29,000.00		N/A		3,555.86	0.00	25,444.14	1.80
14 Retirement	342,615.74	0.00	20%	0.00%	6,634.73	335,981.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,428.27	0.00	N/A	0.00%	9,203.73	1,224.54	0.00	0.00
29 Flexibility	4,707,639.41	0.00	N/A	0.00%	2,607,639.41	2,100,000.00	0.00	0.00
61 Building Reserve	65,686.25	0.00	N/A	0.00%	3,721.25	41,965.00	20,000.00	1.42
Total of All Funds	7,960,999.82	0.00			3,281,327.31	4,179,051.13	500,621.38	35.48

50 Debt Service Tax Jurisdiction								
13	0.00	0.00	20-9-438	0.00%	261,091.25	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	147 *
M1	FAIRVIEW 7-8	40 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	675,589.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	175,086.24
D.	At Risk Student	(I-D)	6,989.26
E.	Indian Education For All	(I-E)	4,886.31
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	4,678.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,213.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,391.45
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	191
B.	BASE Budget Limit	(II-B)	1,455,985.73
C.	Maximum Budget Limit	(II-C)	1,790,211.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,927.34
E.	Adopted Budget	(II-E)	1,790,211.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,452,820.25
H.	Maximum Budget Limit	(II-H)	1,780,660.34
I.	Highest Budget Without a Vote	(II-I)	1,804,252.73
J.	Highest Budget	(II-J)	1,804,252.73
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,804,252.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			60,444.97
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	60,444.97		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			60,444.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,804,252.73
	1. BASE Budget Limit	(V-A1)	1,452,820.25	
	2. Over-BASE Budget	(V-A2)	351,432.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		675,589.01
	1. Direct State Aid Paid By State	(V-B1)	675,589.01	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		175,086.24
D.	At Risk Student	(V-D)		6,989.26
E.	Indian Education For All	(V-E)		4,886.31
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		4,678.74
H.	Special Education Allowable Cost Payment	(V-H)		32,213.77
I.	Remaining Fund Balance Available	(V-I)		60,444.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		79,911.34
	1. Actual Non-Levy Revenue	(V-J1)	9,911.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	70,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		410,204.61
	1. Elementary County BASE Distribution	(V-L1)	410,204.61	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,452,820.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		229,505.14
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	214,848.67	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	14,656.47	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,927.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		351,432.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		8.64
	1. District Property Tax Levy Mills	(V-S1)	8.64	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		8.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

01 General Fund

Adopted Budget	0001	1,804,252.73

Budget Uses

Expenditure Budget	0002	1,804,252.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	60,444.97
Direct State Aid	3110	675,589.01
Quality Educator	3111	175,086.24
At Risk Student	3112	6,989.26
Indian Education For All	3113	4,886.31
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	32,213.77
Data For Achievement	3116	4,678.74
Elementary County BASE Distribution	2250	410,204.61
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,734.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	177.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	70,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
42 Richland
0750 Fairview Elem

Submit ID: 0750-15734175

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	214,848.67
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,656.47
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	121,927.34		
District Tax Levy			1110	121,927.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,804,252.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	490,000.00

Budget Uses

Expenditure Budget	0002	490,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,909.24
Contingency	0006	7,090.92
Over-Schedule	0011	411,999.84
Fund Balance for Budget	TFS48	78,861.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,861.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,500.04
State - On-Schedule Transportation Reimbursement	3210	58,500.12
District Tax Levy	1110	333,138.10
District Mills	999	23.61
Total Estimated Revenues to Fund Adopted Budget	0004	490,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	511,377.42

Budget Uses

Expenditure Budget	0002	511,377.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	511,265.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	511,265.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	111.80
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	511,377.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	239,236.50	134,347.30	47,847.30	0.00
2017 Short Bus	2017	39,075.00	58,575.00	7,815.00	37.50
2008 MCI	2008	209,743.00	314,540.20	41,948.60	74.30
Total					111.80

13 Tuition Fund

Adopted Budget	0001	29,000.00

Budget Uses

Expenditure Budget	0002	29,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,555.86
Unreserved Fund Balance Reappropriated	0970	3,555.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,444.14
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

14 Retirement Fund

Adopted Budget	0001	342,615.74

Budget Uses

Expenditure Budget	0002	342,615.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,634.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,634.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	335,981.01
Total Estimated Revenues to Fund Adopted Budget	0004	342,615.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,428.27

Budget Uses

Expenditure Budget	0002	10,428.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,203.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,203.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,224.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,428.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

29 Flexibility Fund

Adopted Budget	0001	4,707,639.41

Budget Uses

Expenditure Budget	0002	4,707,639.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,607,639.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,607,639.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,707,639.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

13

Taxable Value		14,111,291.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	261,091.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	261,091.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	261,091.25

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00				
Total Bond Requirements							0.00
Total Debt Service Requirements						0002	0.00

Budget Report
FY 2027

42 Richland

0750 Fairview Elem

Submit ID: 0750-15734175

61 Building Reserve Fund

Adopted Budget		0001	65,686.25

Budget Uses

Expenditure Budget		0002	65,686.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,721.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,721.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,965.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	65,686.25

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	97	15,108,113

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Trista Prewitt

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,491,237.24	0.00	10%	0.00%	101,585.52	1,368,235.91	21,415.81	1.42
10 Transportation	250,000.00	0.00	20%	0.00%	57,083.53	19,500.04	173,416.43	11.48
11 Bus Depreciation Reserve	568,542.94	0.00	N/A	0.00%	555,189.34	0.00	13,353.60	0.88
13 Tuition	17,000.00		N/A		5,350.26	0.00	11,649.74	0.77
14 Retirement	277,336.69	0.00	20%	0.00%	91,188.11	186,148.58		
17 Adult Education	55,000.00	0.00	35%	0.00%	43,078.35	0.00	11,921.65	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,185.16	0.00	N/A	0.00%	8,259.16	926.00	0.00	0.00
29 Flexibility	4,761,665.04	0.00	N/A	0.00%	3,045,401.92	1,716,263.12	0.00	0.00
61 Building Reserve	53,603.87	0.00	N/A	0.00%	1,183.87	41,420.00	11,000.00	0.73
Total of All Funds	7,483,570.94	0.00			3,908,320.06	3,332,493.65	242,757.23	16.07

50 Debt Service Tax Jurisdiction								
3	0.00	0.00	20-9-438	0.00%	299,387.33	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 97 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	538,189.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,425.76
D.	At Risk Student	(I-D)	2,306.02
E.	Indian Education For All	(I-E)	2,534.61
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	2,426.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,660.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,886.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,165,140.66
C.	Maximum Budget Limit	(II-C)	1,436,237.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,415.81
E.	Adopted Budget	(II-E)	1,486,309.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,098,631.76
H.	Maximum Budget Limit	(II-H)	1,351,160.86
I.	Highest Budget Without a Vote	(II-I)	1,491,237.24
J.	Highest Budget	(II-J)	1,491,237.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,491,237.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		101,585.52
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	101,585.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		101,585.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,491,237.24
1.	BASE Budget Limit	(V-A1)	1,098,631.76	
2.	Over-BASE Budget	(V-A2)	392,605.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		538,189.79
1.	Direct State Aid Paid By State	(V-B1)	538,189.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,425.76
D.	At Risk Student	(V-D)		2,306.02
E.	Indian Education For All	(V-E)		2,534.61
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		2,426.94
H.	Special Education Allowable Cost Payment	(V-H)		14,660.37
I.	Remaining Fund Balance Available	(V-I)		101,585.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,496.38
1.	Actual Non-Levy Revenue	(V-J1)	9,496.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		321,750.37
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	321,750.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,098,631.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		371,189.67
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	142,440.50	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	228,749.17	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,415.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		392,605.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.42
	1. District Property Tax Levy Mills	(V-S1)	1.42	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

01 General Fund

Adopted Budget	0001	1,491,237.24

Budget Uses

Expenditure Budget	0002	1,491,237.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	101,585.52
Direct State Aid	3110	538,189.79
Quality Educator	3111	105,425.76
At Risk Student	3112	2,306.02
Indian Education For All	3113	2,534.61
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	14,660.37
Data For Achievement	3116	2,426.94
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	321,750.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,276.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,219.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
42 Richland
0751 Fairview H S

Submit ID: 0751-90155153

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	142,440.50
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,214.21
Tuition from School Districts Outside State	1330	224,534.96
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	21,415.81		
District Tax Levy			1110	21,415.81
Total Estimated Revenues to Fund Adopted Budget			0004	1,491,237.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,727.31
Contingency	0006	1,772.73
Over-Schedule	0011	230,499.96
Fund Balance for Budget	TFS48	57,083.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,083.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,875.01
State - On-Schedule Transportation Reimbursement	3210	14,625.03
District Tax Levy	1110	173,416.43
District Mills	999	11.48
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	568,542.94

Budget Uses

Expenditure Budget	0002	568,542.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	555,189.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	555,189.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	13,353.60
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	568,542.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	234,062.50	109,812.50	46,812.50	0.00
2017 Short Bus	2017	39,075.00	53,075.00	7,815.00	5,537.50
2008 MCI	2008	194,387.00	283,764.40	38,877.40	7,816.10
Total					13,353.60

13 Tuition Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,350.26
Unreserved Fund Balance Reappropriated	0970	5,350.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,649.74
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

14 Retirement Fund

Adopted Budget	0001	277,336.69

Budget Uses

Expenditure Budget	0002	277,336.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,188.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,188.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,148.58
Total Estimated Revenues to Fund Adopted Budget	0004	277,336.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,078.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,078.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,921.65
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,185.16

Budget Uses

Expenditure Budget	0002	9,185.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,259.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,259.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	926.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,185.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,761,665.04

Budget Uses

Expenditure Budget	0002	4,761,665.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,045,401.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,045,401.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,600,000.00
Other Revenue	9100	100,000.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,263.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,761,665.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

50 Debt Service Fund

3

Taxable Value		15,108,113.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	299,387.33
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	299,387.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	299,387.33

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00				
Total Bond Requirements							0.00
Total Debt Service Requirements						0002	0.00

Budget Report
FY 2027

42 Richland

0751 Fairview H S

Submit ID: 0751-90155153

61 Building Reserve Fund

Adopted Budget	0001	53,603.87

Budget Uses

Expenditure Budget	0002	53,603.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,183.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,183.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	41,420.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	11,000.00
District Mills	999	0.73
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	53,603.87

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	407	21,211,255

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Mariah Shammel

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,577,741.25	306,806.70	10%	6.70%	0.00	3,769,958.01	807,783.24	38.08
10 Transportation	340,000.00	68,000.00	20%	20.00%	9,447.58	70,625.48	259,926.94	12.25
11 Bus Depreciation Reserve	534,113.70	0.00	N/A	0.00%	404,863.70	8,000.00	121,250.00	5.72
13 Tuition	163,000.00		N/A		0.00	0.00	163,000.00	7.68
14 Retirement	680,000.00	92,022.50	20%	13.53%	0.00	680,000.00		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	49,904.09	0.00	10,095.91	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	410,557.34	0.00	N/A	0.00%	346,235.84	10,156.45	54,165.05	2.55
29 Flexibility	224,753.43	0.00	N/A	0.00%	184,151.62	40,601.81	0.00	0.00
61 Building Reserve	1,173,621.55	0.00	N/A	0.00%	1,069,991.55	87,304.00	16,326.00	0.77
Total of All Funds	8,163,787.27	487,829.20			2,064,594.38	4,666,645.75	1,432,547.14	67.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	FERGUS HS 9-12	333 *
H2	CNTRL CTE ACAD 9-12	74 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,881,175.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	254,720.48
D.	At Risk Student	(I-D)	8,294.83
E.	Indian Education For All	(I-E)	10,634.91
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	10,183.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	59,989.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,996.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	362
B.	BASE Budget Limit	(II-B)	3,324,229.52
C.	Maximum Budget Limit	(II-C)	4,117,009.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	792,779.51
E.	Adopted Budget	(II-E)	4,117,009.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,744,877.75
H.	Maximum Budget Limit	(II-H)	4,648,462.18
I.	Highest Budget Without a Vote	(II-I)	4,577,741.25
J.	Highest Budget	(II-J)	4,648,462.18
K.	Highest Voted Amount	(II-K)	70,720.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,577,741.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		306,806.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		306,806.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,577,741.25
1.	BASE Budget Limit	(V-A1)	3,744,877.75	
2.	Over-BASE Budget	(V-A2)	832,863.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,881,175.14
1.	Direct State Aid Paid By State	(V-B1)	1,881,175.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		254,720.48
D.	At Risk Student	(V-D)		8,294.83
E.	Indian Education For All	(V-E)		10,634.91
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		10,183.14
H.	Special Education Allowable Cost Payment	(V-H)		59,989.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,034.06
1.	Actual Non-Levy Revenue	(V-J1)	8,034.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,509,541.63
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,509,541.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,744,877.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,080.26
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	25,080.26	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		807,783.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		832,863.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		38.08
	1. District Property Tax Levy Mills	(V-S1)	38.08	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		38.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

01 General Fund

Adopted Budget	0001	4,577,741.25

Budget Uses

Expenditure Budget	0002	4,577,741.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,881,175.14
Quality Educator	3111	254,720.48
At Risk Student	3112	8,294.83
Indian Education For All	3113	10,634.91
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	59,989.56
Data For Achievement	3116	10,183.14
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,509,541.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,784.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	250.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,080.26
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	807,783.24		
District Tax Levy			1110	807,783.24
Total Estimated Revenues to Fund Adopted Budget			0004	4,577,741.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

10 Transportation Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,841.35
Contingency	0006	6,284.14
Over-Schedule	0011	270,874.51
Fund Balance for Budget	TFS48	77,447.58
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	9,447.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,281.37
State - On-Schedule Transportation Reimbursement	3210	51,844.11
District Tax Levy	1110	259,926.94
District Mills	999	12.25
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	534,113.70

Budget Uses

Expenditure Budget	0002	534,113.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404,863.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404,863.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	121,250.00
District Mills	999	5.72
Total Estimated Revenues to Fund Adopted Budget	0004	534,113.70

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC #1512	2026	55,339.16	0.00	11,067.83	0.00
2026 IC #8011	2025	45,770.51	0.00	9,154.10	0.00
2017 MCI MOTORCOACH #7867	2024	264,736.80	0.00	52,947.36	6,010.89
2024 INTL #9260	2024	46,748.68	0.00	9,349.74	0.00
2015 MCI J4500 #7027	2022	196,120.00	39,224.00	39,224.00	39,224.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	6,479.64	3,239.82	3,239.82
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	228,402.14	46,460.76	46,460.76
2020 IC #1473	2020	44,446.44	8,889.29	8,889.29	0.00
2019 IC #5773	2019	48,155.75	19,262.30	9,631.15	0.00
2014 MC J45 #6602	2018	270,000.00	401,825.10	54,000.00	3,174.90
2017 INTL #4154	2017	47,754.85	39,203.88	9,550.97	9,550.97
2016 INTL #0568	2015	39,937.00	39,937.00	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	28,006.30	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	57,296.67	N/A	NA
2010 INTL #6953	2010	44,604.02	66,906.03	N/A	NA
Total					121,250.00

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

13 Tuition Fund

Adopted Budget	0001	163,000.00

Budget Uses

Expenditure Budget	0002	163,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	163,000.00
District Mills	999	7.68
Total Estimated Revenues to Fund Adopted Budget	0004	163,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

14 Retirement Fund

Adopted Budget	0001	680,000.00

Budget Uses

Expenditure Budget	0002	680,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,022.50
Operating Reserve	0961	92,022.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	677,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	680,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,904.09
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	49,904.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,095.91
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	410,557.34

Budget Uses

Expenditure Budget	0002	410,557.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	346,235.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	346,235.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,156.45
District Tax Levy	1110	54,165.05
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	410,557.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	224,753.43

Budget Uses

Expenditure Budget	0002	224,753.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184,151.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,151.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	35,601.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	224,753.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0259 Fergus H S

Submit ID: 0259-20945346

61 Building Reserve Fund

Adopted Budget		0001	1,173,621.55

Budget Uses

Expenditure Budget		0002	1,173,621.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,069,991.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,069,991.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	22,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	65,304.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,326.00
District Mills		999	0.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.77
Total Estimated Revenues to Fund Adopted Budget		0004	1,173,621.55

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	5,272,387

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karena Econom

(Signature) (Date)

Chairperson, School Trustees: John Dinsdale

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	188,844.00	15,863.24	10%	8.40%	0.00	172,988.05	15,855.95	3.01
10 Transportation	35,000.00	7,000.00	20%	20.00%	9,797.40	16,500.00	8,702.60	1.65
11 Bus Depreciation Reserve	77,849.67	0.00	N/A	0.00%	58,639.67	0.00	19,210.00	3.64
13 Tuition	50,000.00		N/A		21,584.26	0.00	28,415.74	5.39
14 Retirement	30,000.00	6,000.00	20%	20.00%	1,253.17	28,746.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	270.59	0.00	N/A	0.00%	142.60	127.99	0.00	0.00
29 Flexibility	31,968.74	0.00	N/A	0.00%	31,968.74	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	413,933.00	28,863.24			123,385.84	218,362.87	72,184.29	13.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	1,446.20
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	143,722.22
C.	Maximum Budget Limit	(II-C)	176,884.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,478.71
E.	Adopted Budget	(II-E)	172,200.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	151,855.63
H.	Maximum Budget Limit	(II-H)	188,844.00
I.	Highest Budget Without a Vote	(II-I)	188,844.00
J.	Highest Budget	(II-J)	188,844.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	188,844.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,863.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,863.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		188,844.00
1.	BASE Budget Limit	(V-A1)	151,855.63	
2.	Over-BASE Budget	(V-A2)	36,988.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
1.	Direct State Aid Paid By State	(V-B1)	72,815.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		1,446.20
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		685.80
1.	Actual Non-Levy Revenue	(V-J1)	685.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		58,165.27
1.	Elementary County BASE Distribution	(V-L1)	58,165.27	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		151,855.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,132.42
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	21,132.42	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,855.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		36,988.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.01
	1. District Property Tax Levy Mills	(V-S1)	3.01	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

01 General Fund

Adopted Budget	0001	188,844.00

Budget Uses

Expenditure Budget	0002	188,844.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	72,815.41
Quality Educator	3111	15,584.00
At Risk Student	3112	1,446.20
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	58,165.27
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	685.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,132.42
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	15,855.95		
District Tax Levy			1110	15,855.95
Total Estimated Revenues to Fund Adopted Budget			0004	188,844.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	18,500.00
Fund Balance for Budget	TFS48	16,797.40
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	9,797.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,125.00
State - On-Schedule Transportation Reimbursement	3210	12,375.00
District Tax Levy	1110	8,702.60
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	77,849.67

Budget Uses

Expenditure Budget	0002	77,849.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,639.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,639.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,210.00
District Mills	999	3.64
Total Estimated Revenues to Fund Adopted Budget	0004	77,849.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevrolet Bluebird 29 Passenger	2024	96,050.00	19,210.00	19,210.00	19,210.00
Total					19,210.00

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,584.26
Unreserved Fund Balance Reappropriated	0970	21,584.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,415.74
District Mills	999	5.39
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,253.17
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	1,253.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,746.83
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	270.59

Budget Uses

Expenditure Budget	0002	270.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	127.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	270.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	31,968.74

Budget Uses

Expenditure Budget	0002	31,968.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,968.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,968.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,968.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-48936012

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	3,080	282,603,416

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Jinnifer Mariman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	30,441,179.92	1,945,955.05	10%	6.39%	0.00	24,853,043.98	5,588,135.94	19.77
10 Transportation	3,392,802.24	458,557.45	20%	13.52%	0.00	701,324.27	2,691,477.97	9.52
11 Bus Depreciation Reserve	870,110.28	0.00	N/A	0.00%	441,420.93	0.00	428,689.35	1.52
13 Tuition	1,297,598.66		N/A		39,258.63	0.00	1,258,340.03	4.45
14 Retirement	4,657,943.00	931,588.60	20%	20.00%	436,832.21	4,221,110.79		
17 Adult Education	300,000.00	0.00	35%	0.00%	42,244.81	0.00	257,755.19	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	138,666.24	0.00	N/A	0.00%	118,001.59	20,664.65	0.00	0.00
29 Flexibility	1,715,715.85	0.00	N/A	0.00%	1,181,150.46	534,565.39	0.00	0.00
61 Building Reserve	2,839,397.95	0.00	N/A	0.00%	2,436,917.95	241,647.74	160,832.26	0.57
Total of All Funds	45,653,414.14	3,336,101.10			4,695,826.58	30,572,356.82	10,385,230.74	36.74

50 Debt Service **Tax Jurisdiction**								
SD38-2017	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00
0311	2,123,475.00	0.00	20-9-438	0.00%	758,557.91	0.00	1,364,917.09	4.83

Budget Report
FY 2027

15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	FLATHEAD HS 9-12	2,932	*
H2	KRW CHARTER 9-12	89	*
H3	FPA CHARTER 9-12	59	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	12,062,732.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,733,720.00
D.	At Risk Student	(I-D)	68,799.96
E.	Indian Education For All	(I-E)	80,480.40
F.	American Indian Achievement Gap	(I-F)	23,552.00
G.	Data For Achievement	(I-G)	77,061.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	674,714.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,152
B.	BASE Budget Limit	(II-B)	24,204,847.92
C.	Maximum Budget Limit	(II-C)	30,602,019.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,588,135.94
E.	Adopted Budget	(II-E)	29,792,983.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	24,516,997.22
H.	Maximum Budget Limit	(II-H)	31,170,986.05
I.	Highest Budget Without a Vote	(II-I)	30,441,179.92
J.	Highest Budget	(II-J)	31,170,986.05
K.	Highest Voted Amount	(II-K)	729,806.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	30,441,179.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,945,955.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,945,955.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		30,441,179.92
1.	BASE Budget Limit	(V-A1)	24,516,997.22	
2.	Over-BASE Budget	(V-A2)	5,924,182.70	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		12,062,732.84
1.	Direct State Aid Paid By State	(V-B1)	12,062,732.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,733,720.00
D.	At Risk Student	(V-D)		68,799.96
E.	Indian Education For All	(V-E)		80,480.40
F.	American Indian Achievement Gap	(V-F)		23,552.00
G.	Data For Achievement	(V-G)		77,061.60
H.	Special Education Allowable Cost Payment	(V-H)		674,714.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		95,106.65
1.	Actual Non-Levy Revenue	(V-J1)	95,106.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		9,700,829.73
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	9,700,829.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		24,516,997.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		336,046.76
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	336,046.76	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,588,135.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,924,182.70

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.77
	1. District Property Tax Levy Mills	(V-S1)	19.77	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

01 General Fund

Adopted Budget	0001	30,441,179.92

Budget Uses

Expenditure Budget	0002	30,441,179.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	12,062,732.84
Quality Educator	3111	1,733,720.00
At Risk Student	3112	68,799.96
Indian Education For All	3113	80,480.40
American Indian Achievement Gap	3114	23,552.00
State Special Education Allowable Cost Payment to Districts	3115	674,714.04
Data For Achievement	3116	77,061.60
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	9,700,829.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	95,106.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	336,046.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	5,588,135.94		
District Tax Levy			1110	5,588,135.94
Total Estimated Revenues to Fund Adopted Budget			0004	30,441,179.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,392,802.24

Budget Uses

Expenditure Budget	0002	3,392,802.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	637,567.52
Contingency	0006	63,756.75
Over-Schedule	0011	2,691,477.97
Fund Balance for Budget	TFS48	458,557.45
Operating Reserve	0961	458,557.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	175,331.06
State - On-Schedule Transportation Reimbursement	3210	525,993.21
District Tax Levy	1110	2,691,477.97
District Mills	999	9.52
Total Estimated Revenues to Fund Adopted Budget	0004	3,392,802.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	870,110.28

Budget Uses

Expenditure Budget	0002	870,110.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,420.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,420.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	428,689.35
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	870,110.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2 2025 FORD EXP	2026	34,094.00	0.00	6,818.80	6,818.80
2025 FORD EXPEDITION MAX	2026	41,788.25	0.00	8,357.65	8,357.65
3 2025 FORD EXP	2026	34,824.00	0.00	6,964.80	6,964.80
93 2026 BB ALL AM	2026	133,625.00	0.00	26,725.00	26,725.00
94 2026 BB ALL AM	2026	133,625.00	0.00	26,725.00	26,725.00
95 2026 BB VISION	2026	91,200.00	0.00	18,240.00	18,240.00
96 2026 BB VISION	2026	91,200.00	0.00	18,240.00	18,240.00
98 2026 BB ALL AM	2026	218,000.00	0.00	43,600.00	43,600.00
2025 BLUE BIRD VISION 29 PX PROPANE	2025	82,250.00	16,450.00	16,450.00	16,450.00
2025 BLUE BIRD VISION 80 PX PROPANE	2025	83,000.00	16,600.00	16,600.00	16,600.00
2025 BLUE BIRD VISION 80 PX PROPANE 347	2025	83,000.00	16,600.00	16,600.00	16,600.00
2025 Blue Bird Vision Gas 028	2025	81,000.00	16,200.00	16,200.00	16,200.00
2025 Blue Bird Vision Gas 029	2025	81,000.00	16,200.00	16,200.00	16,200.00
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	40,350.00	13,450.00	13,450.00
Bus BlueBird Vision 80PX Propane 90535	2023	67,250.00	40,350.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	40,125.00	13,375.00	13,375.00

Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	40,125.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	40,125.00	13,375.00	13,375.00
Bus BlueBird Vision SpEd Propane 90575	2023	65,500.00	39,300.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	13,344.30	4,448.10	4,448.10
2021 Blue Bird All American Sped Body	2021	71,125.00	85,350.00	14,225.00	14,225.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	62,850.00	10,475.00	10,475.00
2021 Blue Bird Vision Sped Body 2	2021	52,375.00	62,850.00	10,475.00	10,475.00
2021 Blue Buid All American w/Act Seating	2021	156,500.00	165,062.65	31,300.00	31,300.00
2022 Blue Bird All American w/Activity Seats	2021	156,500.00	165,062.70	31,300.00	31,300.00
2020 Blue Bird AA 71PX	2019	86,200.00	120,680.00	17,240.00	8,620.00
2016 IC RE #69 1678	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #70 1679	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #71 1680	2016	56,256.68	84,385.02	N/A	NA
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,060.00	9,090.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	27,056.00	40,584.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Total					428,689.35

13 Tuition Fund

Adopted Budget	0001	1,297,598.66

Budget Uses

Expenditure Budget	0002	1,297,598.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,258.63
Unreserved Fund Balance Reappropriated	0970	39,258.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,258,340.03
District Mills	999	4.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,297,598.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,657,943.00

Budget Uses

Expenditure Budget	0002	4,657,943.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,368,420.81
Operating Reserve	0961	931,588.60
Unreserved Fund Balance Reappropriated	0970	436,832.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,221,110.79
Total Estimated Revenues to Fund Adopted Budget	0004	4,657,943.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

17 Adult Education Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,244.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,244.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	257,755.19
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	138,666.24

Budget Uses

Expenditure Budget	0002	138,666.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,001.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,001.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,664.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	138,666.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,715,715.85

Budget Uses

Expenditure Budget	0002	1,715,715.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,181,150.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,181,150.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	283,688.94
State - Advanced Opportunity Aid	3770	250,876.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,715,715.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

50 Debt Service Fund

0311

Taxable Value		282,603,416.00
Adopted Budget	0001	2,123,475.00

Budget Uses

Expenditure Budget	0002	2,123,475.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	758,557.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	758,557.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,364,917.09
Jurisdiction Mills	999	4.83
Total Estimated Revenues to Fund Adopted Budget	0004	2,123,475.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	16,000,000.00	1,300,000.00	654,550.00	700.00
High School Bond	10/17/2018	06/30/2039	2,136,000.00	1,515,000.00	95,000.00	72,525.00	700.00
Total Bond Requirements							2,123,475.00

Total Debt Service Requirements	0002	2,123,475.00

Budget Report
FY 2027
15 Flathead
0311 Flathead H S

Submit ID: 0311-33920597

SD38-2017

Taxable Value		9,397,948.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0311 Flathead H S

Submit ID: 0311-33920597

61 Building Reserve Fund

Adopted Budget		0001	2,839,397.95

Budget Uses

Expenditure Budget		0002	2,839,397.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,436,917.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,436,917.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	241,647.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	160,832.26
District Mills		999	0.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.57
Total Estimated Revenues to Fund Adopted Budget		0004	2,839,397.95

Budget Report
FY 2027

41 Ravalli

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0743 Florence-Carlton K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 511	260	18,888,001

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	437	210	14,772,212
Non-located - 32 Missoula	74	50	4,115,789

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Wagner

(Signature) (Date)

Chairperson, School Trustees: Bobbie Ketelhut

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,637,283.84	663,728.38	10%	10.00%	0.00	6,105,283.84	532,000.00	28.17
10 Transportation	975,000.00	134,868.75	20%	13.83%	0.00	162,882.52	812,117.48	43.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	654,052.56		N/A		4,820.56	0.00	649,232.00	34.37
14 Retirement	975,000.00	195,000.00	20%	20.00%	70,890.74	904,109.26		
17 Adult Education	31,370.64	10,979.72	35%	35.00%	20,390.92	0.00	10,979.72	0.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,040.45	42,142.84	N/A	64.79%	0.00	5,040.45	60,000.00	3.18
29 Flexibility	40,992.59	47,578.11	N/A	116.07%	0.00	40,992.59	0.00	0.00
61 Building Reserve	569,679.80	0.00	N/A	0.00%	398,254.80	118,601.71	52,823.29	2.80
Total of All Funds	9,948,419.88	1,094,297.80			494,357.02	7,336,910.37	2,117,152.49	112.10

50 Debt Service **Tax Jurisdiction**								
2019EL	664,100.00	107,526.56	20-9-438	16.19%	0.00	0.00	664,100.00	35.16
2019HS	543,400.00	87,976.28	20-9-438	16.19%	0.00	0.00	543,400.00	28.77

Budget Report
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0743 Florence-Carlton K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

	E1	FLORENCE-CARLTON K-6	380 *
	M1	FLORENCE-CARLTON 7-8	131 *
	H1	FLORENCE-CARLTON HS 9-12	260

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,876,632.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	492,454.40
D.	At Risk Student	(I-D)	17,033.51
E.	Indian Education For All	(I-E)	20,146.23
F.	American Indian Achievement Gap	(I-F)	7,680.00
G.	Data For Achievement	(I-G)	19,290.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	184,777.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	41,172.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	795
B.	BASE Budget Limit	(II-B)	5,879,276.19
C.	Maximum Budget Limit	(II-C)	7,413,647.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	6,411,276.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,980,098.08
H.	Maximum Budget Limit	(II-H)	7,567,093.31
I.	Highest Budget Without a Vote	(II-I)	6,637,283.84
J.	Highest Budget	(II-J)	7,567,093.31
K.	Highest Voted Amount	(II-K)	929,809.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,637,283.84

Budget Report
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0743 Florence-Carlton K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		663,728.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		663,728.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	120,678.67	64,099.10	184,777.77
B.	Special Education RSBG to Coop	26,568.41	14,604.20	41,172.61
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	58,898.83	31,481.32	90,380.15
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	203,304.00	375,333.00	578,637.00
F.	100% Of Per Student Entitlement	3,646,197.50	2,210,585.00	5,856,782.50
		3,849,501.50	2,585,918.00	6,435,419.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,358,874.03	912,829.05	2,271,703.08
H.	Special Education in BASE@40%	58,898.83	31,481.32	90,380.15
I.	Subsidized BASE Amount	1,417,772.86	944,310.37	2,362,083.23
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,637,283.84
1.	BASE Budget Limit	(V-A1)	5,980,098.08	
2.	Over-BASE Budget	(V-A2)	657,185.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,876,632.52
1.	Direct State Aid Paid By State	(V-B1)	2,876,632.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		492,454.40
D.	At Risk Student	(V-D)		17,033.51
E.	Indian Education For All	(V-E)		20,146.23
F.	American Indian Achievement Gap	(V-F)		7,680.00
G.	Data For Achievement	(V-G)		19,290.42

H.	Special Education Allowable Cost Payment	(V-H)		184,777.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		301,962.45
	1. Actual Non-Levy Revenue	(V-J1)	301,962.45	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,060,120.78
	1. Elementary County BASE Distribution	(V-L1)	1,236,595.39	
	2. High School County BASE Distribution	(V-L2)	823,525.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,980,098.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		125,185.76
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	125,185.76	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		657,185.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		28.17
	1. District Property Tax Levy Mills	(V-S1)	28.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		28.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0743 Florence-Carlton K-12 Schls

01 General Fund

Adopted Budget	0001	6,637,283.84

Budget Uses

Expenditure Budget	0002	6,637,283.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,876,632.52
Quality Educator	3111	492,454.40
At Risk Student	3112	17,033.51
Indian Education For All	3113	20,146.23
American Indian Achievement Gap	3114	7,680.00
State Special Education Allowable Cost Payment to Districts	3115	184,777.77
Data For Achievement	3116	19,290.42
Elementary County BASE Distribution	2250	1,236,595.39
High School County BASE Distribution	2260	823,525.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,951.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	298,010.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0743 Florence-Carlton K-12 Schls

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	125,185.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	532,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	6,637,283.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	148,075.02
Contingency	0006	14,807.50
Over-Schedule	0011	812,117.48
Fund Balance for Budget	TFS48	134,868.75
Operating Reserve	0961	134,868.75
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,720.63
State - On-Schedule Transportation Reimbursement	3210	122,161.89
District Tax Levy	1110	812,117.48
District Mills	999	43.00
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

13 Tuition Fund

Adopted Budget	0001	654,052.56

Budget Uses

Expenditure Budget	0002	654,052.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,820.56
Unreserved Fund Balance Reappropriated	0970	4,820.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	649,232.00
District Mills	999	34.37
Total Estimated Revenues to Fund Adopted Budget	0004	654,052.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

14 Retirement Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	265,890.74
Operating Reserve	0961	195,000.00
Unreserved Fund Balance Reappropriated	0970	70,890.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	904,109.26
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

17 Adult Education Fund

Adopted Budget	0001	31,370.64

Budget Uses

Expenditure Budget	0002	31,370.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,370.64
Operating Reserve	0961	10,979.72
Unreserved Fund Balance Reappropriated	0970	20,390.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,979.72
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	31,370.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

28 Technology Fund

Adopted Budget	0001	65,040.45

Budget Uses

Expenditure Budget	0002	65,040.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,142.84
Operating Reserve	0961	42,142.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,040.45
District Tax Levy	1110	60,000.00
District Mills	999	3.18
Total Estimated Revenues to Fund Adopted Budget	0004	65,040.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,992.59

Budget Uses

Expenditure Budget	0002	40,992.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,578.11
Operating Reserve	0961	47,578.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	40,992.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,992.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

50 Debt Service Fund

2019EL

Taxable Value		18,888,001.00
Adopted Budget	0001	664,100.00

Budget Uses

Expenditure Budget	0002	664,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,526.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	107,526.56
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	664,100.00
Jurisdiction Mills	999	35.16
Total Estimated Revenues to Fund Adopted Budget	0004	664,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/12/2019	06/30/2039	8,786,250.00	6,204,000.00	379,500.00	284,350.00	250.00
Total Bond Requirements							664,100.00
Total Debt Service Requirements						0002	664,100.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

2019HS

Taxable Value		18,888,001.00
Adopted Budget	0001	543,400.00

Budget Uses

Expenditure Budget	0002	543,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,976.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	87,976.28
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	543,400.00
Jurisdiction Mills	999	28.77
Total Estimated Revenues to Fund Adopted Budget	0004	543,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	03/12/2019	06/30/2039	7,188,750.00	5,076,000.00	310,500.00	232,650.00	250.00
Total Bond Requirements							543,400.00
Total Debt Service Requirements						0002	543,400.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0743-57152897

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	569,679.80

Budget Uses

Expenditure Budget		0002	569,679.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	398,254.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	398,254.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	118,601.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	52,823.29
District Mills		999	2.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.80
Total Estimated Revenues to Fund Adopted Budget		0004	569,679.80

Budget Report
FY 2027

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 197	N/A	6,873,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Ethan Bell

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,991,381.73	273,155.03	10%	13.72%	1,786.16	1,586,951.38	402,644.19	58.58
10 Transportation	215,000.00	43,000.00	20%	20.00%	71,842.15	80,887.47	62,270.38	9.06
11 Bus Depreciation Reserve	221,261.57	0.00	N/A	0.00%	163,452.82	0.00	57,808.75	8.41
13 Tuition	22,000.00		N/A		4,667.24	0.00	17,332.76	2.52
14 Retirement	375,000.00	75,000.00	20%	20.00%	82,473.97	292,526.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,110.69	0.00	N/A	0.00%	31,822.23	1,288.46	45,000.00	6.55
29 Flexibility	20,057.37	0.00	N/A	0.00%	20,057.37	0.00	0.00	0.00
61 Building Reserve	97,184.77	0.00	N/A	0.00%	16,954.77	50,584.00	29,646.00	4.31
Total of All Funds	3,019,996.13	391,155.03			393,056.71	2,012,237.34	614,702.08	89.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	155 *
M1	FORSYTH 7-8	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	707,049.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,827.12
D.	At Risk Student	(I-D)	5,955.98
E.	Indian Education For All	(I-E)	5,147.61
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	4,928.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,257.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,953.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	202
B.	BASE Budget Limit	(II-B)	1,524,340.86
C.	Maximum Budget Limit	(II-C)	1,878,359.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	463,963.77
E.	Adopted Budget	(II-E)	1,988,304.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,528,653.50
H.	Maximum Budget Limit	(II-H)	1,888,932.86
I.	Highest Budget Without a Vote	(II-I)	1,991,381.73
J.	Highest Budget	(II-J)	1,991,381.73
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,991,381.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		199,138.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		74,016.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74,016.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,786.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,786.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		274,941.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,991,381.73
1.	BASE Budget Limit	(V-A1)	1,528,653.50	
2.	Over-BASE Budget	(V-A2)	462,728.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		707,049.17
1.	Direct State Aid Paid By State	(V-B1)	707,049.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,827.12
D.	At Risk Student	(V-D)		5,955.98
E.	Indian Education For All	(V-E)		5,147.61
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		4,928.94
H.	Special Education Allowable Cost Payment	(V-H)		62,257.28
I.	Remaining Fund Balance Available	(V-I)		1,786.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,244.10
1.	Actual Non-Levy Revenue	(V-J1)	7,244.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		578,617.14
1.	Elementary County BASE Distribution	(V-L1)	578,617.13	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,528,653.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,084.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	60,084.05	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		402,644.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		462,728.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		58.58
	1. District Property Tax Levy Mills	(V-S1)	58.58	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		58.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

01 General Fund

Adopted Budget	0001	1,991,381.73

Budget Uses

Expenditure Budget	0002	1,991,381.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,786.16
Direct State Aid	3110	707,049.17
Quality Educator	3111	151,827.12
At Risk Student	3112	5,955.98
Indian Education For All	3113	5,147.61
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	62,257.28
Data For Achievement	3116	4,928.94
Elementary County BASE Distribution	2250	578,617.13
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,244.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
44 Rosebud
0790 Forsyth Elem

Submit ID: 0790-91025541

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	60,084.05
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	402,644.18		
District Tax Levy			1110	402,644.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,991,381.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	73,534.06
Contingency	0006	7,353.41
Over-Schedule	0011	134,112.53
Fund Balance for Budget	TFS48	114,842.15
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	71,842.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,221.86
State - On-Schedule Transportation Reimbursement	3210	60,665.61
District Tax Levy	1110	62,270.38
District Mills	999	9.06
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	221,261.57

Budget Uses

Expenditure Budget	0002	221,261.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,452.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,452.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,808.75
District Mills	999	8.41
Total Estimated Revenues to Fund Adopted Budget	0004	221,261.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1067	2025	73,580.50	7,358.05	14,716.10	7,358.05
B1504	2023	84,418.00	21,077.50	16,883.60	8,441.80
B2765	2021	67,000.00	23,450.00	13,400.00	6,700.00
EB1066	2019	25,350.00	10,140.00	5,070.00	2,535.00
B1797	2018	62,139.00	31,069.55	12,427.80	6,213.90
B1836	2017	44,950.00	24,722.50	8,990.00	4,495.00
B9721	2015	49,250.00	34,475.00	9,850.00	4,925.00
B3419	2014	64,250.00	51,400.00	12,850.00	6,425.00
B8722	2014	49,900.00	39,920.00	9,980.00	4,990.00
B1744	2012	57,250.00	57,250.00	11,450.00	5,725.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					57,808.75

13 Tuition Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,667.24
Unreserved Fund Balance Reappropriated	0970	4,667.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,332.76
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,473.97
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	82,473.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	292,526.03
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	78,110.69

Budget Uses

Expenditure Budget	0002	78,110.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,822.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,822.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,288.46
District Tax Levy	1110	45,000.00
District Mills	999	6.55
Total Estimated Revenues to Fund Adopted Budget	0004	78,110.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,057.37

Budget Uses

Expenditure Budget	0002	20,057.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,057.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,057.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,057.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-91025541

61 Building Reserve Fund

Adopted Budget	0001	97,184.77

Budget Uses

Expenditure Budget	0002	97,184.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,954.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,954.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,584.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
District Tax Levy		1110	29,646.00
District Mills		999	4.31
Building Reserve Voted Mills		0134	2.47
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	97,184.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	34,000.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	105	7,443,921

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Ethan Bell

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,468,408.22	257,113.26	10%	17.51%	0.00	1,186,759.36	281,648.86	37.84
10 Transportation	150,000.00	30,000.00	20%	20.00%	45,485.59	25,458.67	79,055.74	10.62
11 Bus Depreciation Reserve	331,380.40	0.00	N/A	0.00%	267,169.45	0.00	64,210.95	8.63
13 Tuition	48,000.00		N/A		18,773.53	0.00	29,226.47	3.93
14 Retirement	270,000.00	54,000.00	20%	20.00%	90,221.41	179,778.59		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	10,238.57	0.00	49,761.43	6.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,720.14	0.00	N/A	0.00%	20,757.07	963.07	45,000.00	6.05
29 Flexibility	144,060.80	0.00	N/A	0.00%	144,060.80	0.00	0.00	0.00
61 Building Reserve	175,566.16	0.00	N/A	0.00%	106,261.16	41,844.00	27,461.00	3.69
Total of All Funds	2,714,135.72	362,113.26			702,967.58	1,434,803.69	576,364.45	77.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 105 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	568,645.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,893.68
D.	At Risk Student	(I-D)	1,510.58
E.	Indian Education For All	(I-E)	2,743.65
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,627.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,188.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,729.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	1,129,117.01
C.	Maximum Budget Limit	(II-C)	1,393,417.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	329,975.03
E.	Adopted Budget	(II-E)	1,459,092.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,142,608.37
H.	Maximum Budget Limit	(II-H)	1,410,786.39
I.	Highest Budget Without a Vote	(II-I)	1,468,408.22
J.	Highest Budget	(II-J)	1,468,408.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,468,408.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			146,840.82
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			110,272.44
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	110,272.44		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			257,113.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,468,408.22
	1. BASE Budget Limit	(V-A1)	1,142,608.37	
	2. Over-BASE Budget	(V-A2)	325,799.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		568,645.69
	1. Direct State Aid Paid By State	(V-B1)	568,645.69	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,893.68
D.	At Risk Student	(V-D)		1,510.58
E.	Indian Education For All	(V-E)		2,743.65
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		2,627.10
H.	Special Education Allowable Cost Payment	(V-H)		17,188.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,389.41
	1. Actual Non-Levy Revenue	(V-J1)	15,389.41	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		442,842.24
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	442,842.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,142,608.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		44,150.99
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	44,150.99	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		281,648.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		325,799.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.84
	1. District Property Tax Levy Mills	(V-S1)	37.84	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

01 General Fund

Adopted Budget	0001	1,468,408.22

Budget Uses

Expenditure Budget	0002	1,468,408.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	568,645.69
Quality Educator	3111	90,893.68
At Risk Student	3112	1,510.58
Indian Education For All	3113	2,743.65
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	17,188.02
Data For Achievement	3116	2,627.10
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	442,842.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,389.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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44 Rosebud
0791 Forsyth H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,150.99
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	281,648.86		
District Tax Levy			1110	281,648.86
Total Estimated Revenues to Fund Adopted Budget			0004	1,468,408.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,144.25
Contingency	0006	2,314.42
Over-Schedule	0011	124,541.33
Fund Balance for Budget	TFS48	75,485.59
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	45,485.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,364.66
State - On-Schedule Transportation Reimbursement	3210	19,094.01
District Tax Levy	1110	79,055.74
District Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	331,380.40

Budget Uses

Expenditure Budget	0002	331,380.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	267,169.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267,169.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,210.95
District Mills	999	8.63
Total Estimated Revenues to Fund Adopted Budget	0004	331,380.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1067	2025	73,580.50	7,358.05	14,716.10	7,358.05
B1504	2023	84,418.00	21,104.50	16,883.60	8,441.80
B2765	2021	67,000.00	23,450.00	13,400.00	6,700.00
EB1066	2019	25,350.00	10,140.00	5,070.00	2,535.00
B1797	2018	126,161.00	63,080.45	25,232.20	12,616.10
B1836	2017	44,950.00	24,722.50	8,990.00	4,495.00
B9721	2015	49,250.00	34,475.00	9,850.00	4,925.00
B3419	2014	64,250.00	51,400.00	12,850.00	6,425.00
B8722	2014	49,900.00	39,920.00	9,980.00	4,990.00
B1744	2012	57,250.00	57,250.00	11,450.00	5,725.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					64,210.95

13 Tuition Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,773.53
Unreserved Fund Balance Reappropriated	0970	18,773.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,226.47
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,221.41
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	90,221.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	179,778.59
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,238.57
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	10,238.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,761.43
District Mills	999	6.68
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,720.14

Budget Uses

Expenditure Budget	0002	66,720.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,757.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,757.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	963.07
District Tax Levy	1110	45,000.00
District Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	66,720.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	144,060.80

Budget Uses

Expenditure Budget	0002	144,060.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,060.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,060.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	144,060.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-14184391

61 Building Reserve Fund

Adopted Budget	0001	175,566.16

Budget Uses

Expenditure Budget	0002	175,566.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,261.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,261.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,844.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
District Tax Levy		1110	27,461.00
District Mills		999	3.69
Building Reserve Voted Mills		0134	2.28
Building Reserve Permissive Mills		0135	1.41
Total Estimated Revenues to Fund Adopted Budget		0004	175,566.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	34,000.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
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08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-66225340

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 211	N/A	7,381,312

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Jenni Starman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

Submit ID: 0133-66225340

0133 Fort Benton Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,007,451.26	202,161.18	10%	10.07%	72,860.94	1,548,508.05	386,082.27	52.31
10 Transportation	55,000.00	11,000.00	20%	20.00%	2,702.56	700.00	51,597.44	6.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	32.51		N/A		32.51	0.00	0.00	0.00
14 Retirement	280,000.00	56,000.00	20%	20.00%	28,345.35	251,654.65		
17 Adult Education	10,000.00	0.00	35%	0.00%	4,718.36	0.00	5,281.64	0.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,794.50	0.00	N/A	0.00%	32,472.85	1,321.65	20,000.00	2.71
29 Flexibility	24,480.60	0.00	N/A	0.00%	24,480.60	0.00	0.00	0.00
61 Building Reserve	367,795.88	0.00	N/A	0.00%	219,505.88	52,792.00	95,498.00	12.94
Total of All Funds	2,798,554.75	269,161.18			385,119.05	1,854,976.35	558,459.35	75.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

08 Chouteau

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0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	163 *
M1	FORT BENTON 7-8	48 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	753,779.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,385.76
D.	At Risk Student	(I-D)	10,604.25
E.	Indian Education For All	(I-E)	5,513.43
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	5,279.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,364.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,121.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,617,919.37
C.	Maximum Budget Limit	(II-C)	1,996,141.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,032.59
E.	Adopted Budget	(II-E)	2,004,951.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,568,037.02
H.	Maximum Budget Limit	(II-H)	1,931,990.68
I.	Highest Budget Without a Vote	(II-I)	2,007,451.26
J.	Highest Budget	(II-J)	2,007,451.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,007,451.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		200,745.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,416.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,416.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		72,860.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,747.97	
2.	Remaining Fund Balance Available (970b)	(III-D2)	71,112.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		275,022.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,007,451.26
1.	BASE Budget Limit	(V-A1)	1,568,037.02	
2.	Over-BASE Budget	(V-A2)	439,414.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		753,779.85
1.	Direct State Aid Paid By State	(V-B1)	753,779.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,385.76
D.	At Risk Student	(V-D)		10,604.25
E.	Indian Education For All	(V-E)		5,513.43
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		5,279.22
H.	Special Education Allowable Cost Payment	(V-H)		33,364.98
I.	Remaining Fund Balance Available	(V-I)		71,112.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,602.08
1.	Actual Non-Levy Revenue	(V-J1)	7,602.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		534,346.48
1.	Elementary County BASE Distribution	(V-L1)	534,346.48	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,568,037.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		53,331.97
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,747.97	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	51,584.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		386,082.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		439,414.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		52.31
	1. District Property Tax Levy Mills	(V-S1)	52.31	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		52.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

Submit ID: 0133-66225340

0133 Fort Benton Elem

01 General Fund

Adopted Budget	0001	2,007,451.26

Budget Uses

Expenditure Budget	0002	2,007,451.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	72,860.94
Direct State Aid	3110	753,779.85
Quality Educator	3111	144,385.76
At Risk Student	3112	10,604.25
Indian Education For All	3113	5,513.43
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	33,364.98
Data For Achievement	3116	5,279.22
Elementary County BASE Distribution	2250	534,346.48
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,272.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,329.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	51,584.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	386,082.27		
District Tax Levy			1110	386,082.27
Total Estimated Revenues to Fund Adopted Budget			0004	2,007,451.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	600.00
Contingency	0006	100.00
Over-Schedule	0011	54,300.00
Fund Balance for Budget	TFS48	13,702.56
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	2,702.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	175.00
State - On-Schedule Transportation Reimbursement	3210	525.00
District Tax Levy	1110	51,597.44
District Mills	999	6.99
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	32.51

Budget Uses

Expenditure Budget	0002	32.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32.51
Unreserved Fund Balance Reappropriated	0970	32.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0133 Fort Benton Elem

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14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,345.35
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	28,345.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	251,654.65
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,718.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,718.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,281.64
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,794.50

Budget Uses

Expenditure Budget	0002	53,794.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,472.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,472.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,321.65
District Tax Levy	1110	20,000.00
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	53,794.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

Submit ID: 0133-66225340

0133 Fort Benton Elem

29 Flexibility Fund

Adopted Budget	0001	24,480.60

Budget Uses

Expenditure Budget	0002	24,480.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,480.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,480.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,480.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-66225340

61 Building Reserve Fund

Adopted Budget	0001	367,795.88

Budget Uses

Expenditure Budget	0002	367,795.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,505.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,505.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,792.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	82,300.00	
District Tax Levy		1110	95,498.00
District Mills		999	12.94
Building Reserve Voted Mills		0134	11.15
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	367,795.88

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
02/11/2025	823,000.00	10	612	82,300.00	82,300.00	82,300.00
Total						82,300.00

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	115	11,533,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Jenni Starman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,555,326.85	159,969.19	10%	10.29%	39,528.79	1,196,640.96	319,157.60	27.67
10 Transportation	435,000.00	87,000.00	20%	20.00%	8,968.39	325,397.79	100,633.82	8.73
11 Bus Depreciation Reserve	284,187.20	0.00	N/A	0.00%	17,256.80	0.00	266,930.40	23.14
13 Tuition	578.81		N/A		578.81	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	92,448.91	182,551.09		
17 Adult Education	10,000.00	0.00	35%	0.00%	4,890.54	0.00	5,109.46	0.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,924.66	0.00	N/A	0.00%	21,905.47	1,019.19	20,000.00	1.73
29 Flexibility	22,841.77	0.00	N/A	0.00%	22,841.77	0.00	0.00	0.00
61 Building Reserve	228,901.05	0.00	N/A	0.00%	110,861.05	42,672.00	75,368.00	6.53
Total of All Funds	2,854,760.34	301,969.19			319,280.53	1,748,281.03	787,199.28	68.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 115

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	606,695.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	83,062.72
D.	At Risk Student	(I-D)	3,185.15
E.	Indian Education For All	(I-E)	3,004.95
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	2,877.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,378.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,459.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	1,190,978.32
C.	Maximum Budget Limit	(II-C)	1,475,304.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	349,584.12
E.	Adopted Budget	(II-E)	1,540,562.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,209,188.45
H.	Maximum Budget Limit	(II-H)	1,496,143.47
I.	Highest Budget Without a Vote	(II-I)	1,555,326.85
J.	Highest Budget	(II-J)	1,555,326.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,555,326.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			155,532.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			4,436.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,436.50		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			39,528.79
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	39,528.79		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			199,497.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,555,326.85
	1. BASE Budget Limit	(V-A1)	1,209,188.45	
	2. Over-BASE Budget	(V-A2)	346,138.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		606,695.44
	1. Direct State Aid Paid By State	(V-B1)	606,695.44	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		83,062.72
D.	At Risk Student	(V-D)		3,185.15
E.	Indian Education For All	(V-E)		3,004.95
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		2,877.30
H.	Special Education Allowable Cost Payment	(V-H)		19,378.65
I.	Remaining Fund Balance Available	(V-I)		39,528.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,619.54
	1. Actual Non-Levy Revenue	(V-J1)	10,619.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		439,299.91
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	439,299.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,209,188.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		26,981.30
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	26,981.30	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		319,157.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		346,138.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		27.67
1.	District Property Tax Levy Mills	(V-S1)	27.67	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		27.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

01 General Fund

Adopted Budget	0001	1,555,326.85

Budget Uses

Expenditure Budget	0002	1,555,326.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,528.79
Direct State Aid	3110	606,695.44
Quality Educator	3111	83,062.72
At Risk Student	3112	3,185.15
Indian Education For All	3113	3,004.95
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	19,378.65
Data For Achievement	3116	2,877.30
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	439,299.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,751.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,868.35
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0134 Fort Benton H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	26,981.30
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	319,157.10		
District Tax Levy			1110	319,157.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,555,326.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.50

10 Transportation Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	248,543.44
Contingency	0006	24,854.34
Over-Schedule	0011	161,602.22
Fund Balance for Budget	TFS48	95,968.39
Operating Reserve	0961	87,000.00
Unreserved Fund Balance Reappropriated	0970	8,968.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	52,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	68,349.44
State - On-Schedule Transportation Reimbursement	3210	205,048.35
District Tax Levy	1110	100,633.82
District Mills	999	8.73
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	284,187.20

Budget Uses

Expenditure Budget	0002	284,187.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,256.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,256.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	266,930.40
District Mills	999	23.14
Total Estimated Revenues to Fund Adopted Budget	0004	284,187.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 Thomas C2 Saf-T-Liner	2026	161,968.00	0.00	32,393.60	32,393.60
Freightliner	2026	417,939.00	0.00	83,587.80	83,587.80
2026 Thomas C2 Saf-T-Liner	2025	141,298.00	28,259.60	28,259.60	28,259.60
2025 B2 106 Thomas Buss	2024	141,298.00	56,519.20	28,259.60	28,259.60
2024 Thomas C2 Saf-T-Liner	2023	115,319.00	69,191.40	23,063.80	23,063.80
2019 Freightliner bus	2022	196,455.00	157,164.00	39,291.00	39,291.00
2021 BlueBird Yellow	2020	108,250.00	129,900.00	21,650.00	21,650.00
2020 Bluebird Yellow Bus	2019	104,250.00	145,950.00	20,850.00	10,425.00
2018 Blue Bird AARE	2017	176,000.00	264,000.00	N/A	NA
Total					266,930.40

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

13 Tuition Fund

Adopted Budget	0001	578.81

Budget Uses

Expenditure Budget	0002	578.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	578.81
Unreserved Fund Balance Reappropriated	0970	578.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	578.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,448.91
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	92,448.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	182,551.09
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,890.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,890.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,109.46
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,924.66

Budget Uses

Expenditure Budget	0002	42,924.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,905.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,905.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,019.19
District Tax Levy	1110	20,000.00
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	42,924.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,841.77

Budget Uses

Expenditure Budget	0002	22,841.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,841.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,841.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,841.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-71234553

61 Building Reserve Fund

Adopted Budget	0001	228,901.05

Budget Uses

Expenditure Budget	0002	228,901.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,861.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,861.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,672.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	64,700.00	
District Tax Levy		1110	75,368.00
District Mills		999	6.53
Building Reserve Voted Mills		0134	5.61
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	228,901.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
02/11/2025	647,000.00	10	612	64,700.00	64,700.00	64,700.00
Total						64,700.00

Budget Report
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27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 67	N/A	3,343,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Peterson

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	650,856.46	65,459.12	10%	10.06%	2,598.18	602,228.28	46,030.00	13.77
10 Transportation	135,000.00	27,000.00	20%	20.00%	11,943.29	49,424.76	73,631.95	22.02
11 Bus Depreciation Reserve	245,549.51	0.00	N/A	0.00%	225,607.77	0.00	19,941.74	5.96
13 Tuition	158,937.00		N/A		4,342.45	0.00	154,594.55	46.23
14 Retirement	154,000.00	10,000.00	20%	6.49%	51,459.90	102,540.10		
17 Adult Education	10,676.24	0.00	35%	0.00%	10,676.24	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,196.18	0.00	N/A	0.00%	2,702.40	493.78	0.00	0.00
29 Flexibility	3,019.46	0.00	N/A	0.00%	3,019.46	0.00	0.00	0.00
61 Building Reserve	106,282.04	0.00	N/A	0.00%	58,232.04	38,440.00	9,610.00	2.87
Total of All Funds	1,467,516.89	102,459.12			370,581.73	793,126.92	303,808.24	90.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	53 *
M1	FORTINE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	295,871.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,168.00
D.	At Risk Student	(I-D)	3,883.00
E.	Indian Education For All	(I-E)	1,750.71
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,676.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,458.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,819.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	587,936.63
C.	Maximum Budget Limit	(II-C)	729,192.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	633,966.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	585,827.15
H.	Maximum Budget Limit	(II-H)	727,374.87
I.	Highest Budget Without a Vote	(II-I)	650,856.46
J.	Highest Budget	(II-J)	727,374.87
K.	Highest Voted Amount	(II-K)	76,518.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	650,856.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,085.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		373.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	373.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,598.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,598.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,057.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		650,856.46
1.	BASE Budget Limit	(V-A1)	585,827.15	
2.	Over-BASE Budget	(V-A2)	65,029.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		295,871.05
1.	Direct State Aid Paid By State	(V-B1)	295,871.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,168.00
D.	At Risk Student	(V-D)		3,883.00
E.	Indian Education For All	(V-E)		1,750.71
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,676.34
H.	Special Education Allowable Cost Payment	(V-H)		11,458.68
I.	Remaining Fund Balance Available	(V-I)		2,598.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,643.03
1.	Actual Non-Levy Revenue	(V-J1)	7,643.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		229,522.16
1.	Elementary County BASE Distribution	(V-L1)	229,522.17	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		585,827.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		18,999.30
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	18,999.30	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,029.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.77
	1. District Property Tax Levy Mills	(V-S1)	13.77	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

01 General Fund

Adopted Budget	0001	650,856.46

Budget Uses

Expenditure Budget	0002	650,856.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,598.18
Direct State Aid	3110	295,871.05
Quality Educator	3111	31,168.00
At Risk Student	3112	3,883.00
Indian Education For All	3113	1,750.71
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	11,458.68
Data For Achievement	3116	1,676.34
Elementary County BASE Distribution	2250	229,522.17
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,643.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	18,999.30
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	46,030.00
Total Estimated Revenues to Fund Adopted Budget			0004	650,856.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,931.60
Contingency	0006	4,493.16
Over-Schedule	0011	85,575.24
Fund Balance for Budget	TFS48	38,943.29
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	11,943.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,356.19
State - On-Schedule Transportation Reimbursement	3210	37,068.57
District Tax Levy	1110	73,631.95
District Mills	999	22.02
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	245,549.51

Budget Uses

Expenditure Budget	0002	245,549.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,607.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,607.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	19,941.74
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	245,549.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC Integrated C E S Bus	2020	99,708.68	119,522.94	19,941.74	19,941.74
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					19,941.74

Budget Report
FY 2027

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0529 Fortine Elem

Submit ID: 0529-10441383

13 Tuition Fund

Adopted Budget	0001	158,937.00

Budget Uses

Expenditure Budget	0002	158,937.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,342.45
Unreserved Fund Balance Reappropriated	0970	4,342.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	154,594.55
District Mills	999	46.23
Total Estimated Revenues to Fund Adopted Budget	0004	158,937.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

14 Retirement Fund

Adopted Budget	0001	154,000.00

Budget Uses

Expenditure Budget	0002	154,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,459.90
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	51,459.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,540.10
Total Estimated Revenues to Fund Adopted Budget	0004	154,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

17 Adult Education Fund

Adopted Budget	0001	10,676.24

Budget Uses

Expenditure Budget	0002	10,676.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,676.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,676.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,676.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,196.18

Budget Uses

Expenditure Budget	0002	3,196.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,702.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,702.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	493.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,196.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,019.46

Budget Uses

Expenditure Budget	0002	3,019.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,019.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,019.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,019.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-10441383

61 Building Reserve Fund

Adopted Budget		0001	106,282.04

Budget Uses

Expenditure Budget		0002	106,282.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,232.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,232.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,440.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,610.00
District Mills		999	2.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.87
Total Estimated Revenues to Fund Adopted Budget		0004	106,282.04

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	N/A	1,498,854

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Mike Cole

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	903,635.84	16,367.48	10%	1.81%	0.00	708,343.08	195,292.76	130.29
10 Transportation	45,762.46	9,152.49	20%	20.00%	28,957.68	16,804.78	0.00	0.00
11 Bus Depreciation Reserve	835,720.33	0.00	N/A	0.00%	778,470.33	0.00	57,250.00	38.20
13 Tuition	27,000.00		N/A		786.86	0.00	26,213.14	17.49
14 Retirement	200,000.00	40,000.00	20%	20.00%	68,068.85	131,931.15		
17 Adult Education	2,319.86	0.00	35%	0.00%	2,319.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,646.57	0.00	N/A	0.00%	10,373.63	597.04	6,675.90	4.45
29 Flexibility	19,040.47	0.00	N/A	0.00%	17,253.00	1,787.47	0.00	0.00
61 Building Reserve	187,234.05	0.00	N/A	0.00%	138,034.05	39,360.00	9,840.00	6.57
Total of All Funds	2,238,359.58	65,519.97			1,044,264.26	898,823.52	295,271.80	197.00

50 Debt Service								
Tax Jurisdiction								
0927	39,937.50	0.00	20-9-438	0.00%	17,333.99	0.00	22,603.51	15.08

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	59 *
M1	FRAZER 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	313,786.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,556.00
D.	At Risk Student	(I-D)	18,282.90
E.	Indian Education For All	(I-E)	1,907.49
F.	American Indian Achievement Gap	(I-F)	15,872.00
G.	Data For Achievement	(I-G)	1,826.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,290.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,763.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	723,880.21
C.	Maximum Budget Limit	(II-C)	880,460.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	175,582.98
E.	Adopted Budget	(II-E)	899,463.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	708,343.08
H.	Maximum Budget Limit	(II-H)	857,771.88
I.	Highest Budget Without a Vote	(II-I)	903,635.84
J.	Highest Budget	(II-J)	914,019.49
K.	Highest Voted Amount	(II-K)	10,383.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	903,635.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,367.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,367.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		903,635.84
1.	BASE Budget Limit	(V-A1)	708,343.08	
2.	Over-BASE Budget	(V-A2)	195,292.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		313,786.54
1.	Direct State Aid Paid By State	(V-B1)	313,786.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,556.00
D.	At Risk Student	(V-D)		18,282.90
E.	Indian Education For All	(V-E)		1,907.49
F.	American Indian Achievement Gap	(V-F)		15,872.00
G.	Data For Achievement	(V-G)		1,826.46
H.	Special Education Allowable Cost Payment	(V-H)		11,290.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,496.10
1.	Actual Non-Levy Revenue	(V-J1)	1,496.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		252,325.42
1.	Elementary County BASE Distribution	(V-L1)	252,325.42	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		708,343.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,292.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,292.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		130.29
	1. District Property Tax Levy Mills	(V-S1)	130.29	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		130.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

01 General Fund

Adopted Budget	0001	903,635.84

Budget Uses

Expenditure Budget	0002	903,635.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	313,786.54
Quality Educator	3111	91,556.00
At Risk Student	3112	18,282.90
Indian Education For All	3113	1,907.49
American Indian Achievement Gap	3114	15,872.00
State Special Education Allowable Cost Payment to Districts	3115	11,290.17
Data For Achievement	3116	1,826.46
Elementary County BASE Distribution	2250	252,325.42
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,408.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	87.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	195,292.76		
District Tax Levy			1110	195,292.76
Total Estimated Revenues to Fund Adopted Budget			0004	903,635.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

10 Transportation Fund

Adopted Budget	0001	45,762.46

Budget Uses

Expenditure Budget	0002	45,762.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,108.20
Contingency	0006	1,610.82
Over-Schedule	0011	28,043.44
Fund Balance for Budget	TFS48	38,110.17
Operating Reserve	0961	9,152.49
Unreserved Fund Balance Reappropriated	0970	28,957.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,515.50
State - On-Schedule Transportation Reimbursement	3210	13,289.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,762.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	835,720.33

Budget Uses

Expenditure Budget	0002	835,720.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	778,470.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	778,470.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,250.00
District Mills	999	38.20
Total Estimated Revenues to Fund Adopted Budget	0004	835,720.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	201,000.00	65,200.00	40,200.00	20,200.00
2019 Chevrolet Express	2020	115,250.00	125,200.00	23,050.00	23,050.00
2021 Blue Bird White	2020	70,000.00	58,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					57,250.00

13 Tuition Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	786.86
Unreserved Fund Balance Reappropriated	0970	786.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,213.14
District Mills	999	17.49
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,068.85
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	68,068.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,931.15
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,319.86

Budget Uses

Expenditure Budget	0002	2,319.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,319.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,319.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,319.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,646.57

Budget Uses

Expenditure Budget	0002	17,646.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,373.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,373.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	597.04
District Tax Levy	1110	6,675.90
District Mills	999	4.45
Total Estimated Revenues to Fund Adopted Budget	0004	17,646.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,040.47

Budget Uses

Expenditure Budget	0002	19,040.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,253.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,253.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,787.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,040.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

50 Debt Service Fund

0927

Taxable Value		1,498,854.00
Adopted Budget	0001	39,937.50

Budget Uses

Expenditure Budget	0002	39,937.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,333.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,333.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,603.51
Jurisdiction Mills	999	15.08
Total Estimated Revenues to Fund Adopted Budget	0004	39,937.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	75,000.00	35,000.00	4,537.50	400.00
Total Bond Requirements							39,937.50
Total Debt Service Requirements						0002	39,937.50

Budget Report
FY 2027

53 Valley

0927 Frazer Elem

Submit ID: 0927-28340775

61 Building Reserve Fund

Adopted Budget	0001	187,234.05

Budget Uses

Expenditure Budget	0002	187,234.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,034.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,034.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	39,360.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,840.00
District Mills	999	6.57
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	187,234.05

Budget Report
FY 2027

53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	26	3,078,355

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Mike Cole

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	689,909.57	51,498.76	10%	7.46%	0.00	541,152.67	148,756.90	48.32
10 Transportation	15,326.77	3,065.35	20%	20.00%	39,842.33	0.00	0.00	0.00
11 Bus Depreciation Reserve	1,019,676.99	0.00	N/A	0.00%	953,707.99	0.00	65,969.00	21.43
13 Tuition	27,000.00		N/A		1,339.72	0.00	25,660.28	8.34
14 Retirement	150,000.00	30,000.00	20%	20.00%	125,389.86	24,610.14		
17 Adult Education	5,196.47	0.00	35%	0.00%	5,196.47	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,011.83	0.00	N/A	0.00%	30,528.01	456.12	20,027.70	6.51
29 Flexibility	125,423.92	0.00	N/A	0.00%	118,614.52	6,809.40	0.00	0.00
61 Building Reserve	88,830.24	0.00	N/A	0.00%	45,495.24	34,668.00	8,667.00	2.82
Total of All Funds	2,172,375.79	84,564.11			1,320,114.14	607,696.33	269,080.88	87.42

50 Debt Service Tax Jurisdiction								
1	85,093.76	0.00	20-9-438	0.00%	4,871.88	0.00	80,221.88	26.06

Budget Report
FY 2027

53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	267,266.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,908.00
D.	At Risk Student	(I-D)	8,660.29
E.	Indian Education For All	(I-E)	679.38
F.	American Indian Achievement Gap	(I-F)	5,888.00
G.	Data For Achievement	(I-G)	650.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,958.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,235.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	553,712.94
C.	Maximum Budget Limit	(II-C)	677,098.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,756.90
E.	Adopted Budget	(II-E)	702,469.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	541,152.67
H.	Maximum Budget Limit	(II-H)	662,553.22
I.	Highest Budget Without a Vote	(II-I)	689,909.57
J.	Highest Budget	(II-J)	707,356.44
K.	Highest Voted Amount	(II-K)	17,446.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	689,909.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,498.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,498.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		689,909.57
1.	BASE Budget Limit	(V-A1)	541,152.67	
2.	Over-BASE Budget	(V-A2)	148,756.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		267,266.89
1.	Direct State Aid Paid By State	(V-B1)	267,266.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,908.00
D.	At Risk Student	(V-D)		8,660.29
E.	Indian Education For All	(V-E)		679.38
F.	American Indian Achievement Gap	(V-F)		5,888.00
G.	Data For Achievement	(V-G)		650.52
H.	Special Education Allowable Cost Payment	(V-H)		3,958.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,450.65
1.	Actual Non-Levy Revenue	(V-J1)	2,450.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		210,690.24
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	210,690.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		541,152.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,756.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,756.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		48.32
	1. District Property Tax Levy Mills	(V-S1)	48.32	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		48.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

01 General Fund

Adopted Budget	0001	689,909.57

Budget Uses

Expenditure Budget	0002	689,909.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	267,266.89
Quality Educator	3111	40,908.00
At Risk Student	3112	8,660.29
Indian Education For All	3113	679.38
American Indian Achievement Gap	3114	5,888.00
State Special Education Allowable Cost Payment to Districts	3115	3,958.70
Data For Achievement	3116	650.52
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	210,690.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,413.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	37.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
53 Valley
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	148,756.90		
District Tax Levy			1110	148,756.90
Total Estimated Revenues to Fund Adopted Budget			0004	689,909.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,326.77

Budget Uses

Expenditure Budget	0002	15,326.77
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	15,326.77
Fund Balance for Budget	TFS48	42,907.68
Operating Reserve	0961	3,065.35
Unreserved Fund Balance Reappropriated	0970	39,842.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,326.77
Estimated Revenues Exceeding Adopted Budget	0004a	24,515.56

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,019,676.99

Budget Uses

Expenditure Budget	0002	1,019,676.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	953,707.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	953,707.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,969.00
District Mills	999	21.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,019,676.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	149,222.00	78,688.00	29,844.40	29,844.00
2019 Chevrolet Express	2020	110,625.00	120,625.00	22,125.00	22,125.00
2021 Blue Bird Microbird	2020	70,000.00	58,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
2014 Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					65,969.00

13 Tuition Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,339.72
Unreserved Fund Balance Reappropriated	0970	1,339.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,660.28
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,389.86
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	125,389.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,610.14
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

17 Adult Education Fund

Adopted Budget	0001	5,196.47

Budget Uses

Expenditure Budget	0002	5,196.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,196.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,196.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,196.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,011.83

Budget Uses

Expenditure Budget	0002	51,011.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,528.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,528.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	456.12
District Tax Levy	1110	20,027.70
District Mills	999	6.51
Total Estimated Revenues to Fund Adopted Budget	0004	51,011.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0928 Frazer H S

Submit ID: 0928-63497769

29 Flexibility Fund

Adopted Budget	0001	125,423.92

Budget Uses

Expenditure Budget	0002	125,423.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,614.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,614.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,809.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,423.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

0928 Frazer H S

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50 Debt Service Fund

1

Taxable Value		3,078,355.00
Adopted Budget	0001	85,093.76

Budget Uses

Expenditure Budget	0002	85,093.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,871.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,871.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,221.88
Jurisdiction Mills	999	26.06
Total Estimated Revenues to Fund Adopted Budget	0004	85,093.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	160,000.00	75,000.00	9,693.76	400.00
Total Bond Requirements							85,093.76
Total Debt Service Requirements						0002	85,093.76

Budget Report
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Submit ID: 0928-63497769

61 Building Reserve Fund

Adopted Budget		0001	88,830.24

Budget Uses

Expenditure Budget		0002	88,830.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,495.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,495.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,668.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,667.00
District Mills		999	2.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.82
Total Estimated Revenues to Fund Adopted Budget		0004	88,830.24

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 913	* 467	21,125,266

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brooke Belanger

(Signature) (Date)

Chairperson, School Trustees: Debbie Lester

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,884,536.93	1,188,453.69	10%	10.00%	0.00	10,663,245.32	1,221,291.61	57.81
10 Transportation	853,892.64	170,778.53	20%	20.00%	95,226.50	292,064.75	466,601.39	22.09
11 Bus Depreciation Reserve	637,048.41	0.00	N/A	0.00%	519,518.41	0.00	117,530.00	5.56
13 Tuition	409,654.25		N/A		36,706.22	0.00	372,948.03	17.65
14 Retirement	1,812,711.00	362,542.20	20%	20.00%	232,630.21	1,580,080.79		
17 Adult Education	98,222.80	0.00	35%	0.00%	77,097.53	0.00	21,125.27	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	306,898.93	0.00	N/A	0.00%	263,021.99	8,876.94	35,000.00	1.66
29 Flexibility	1,030,374.47	0.00	N/A	0.00%	952,066.37	78,308.10	0.00	0.00
61 Building Reserve	1,033,729.91	0.00	N/A	0.00%	785,369.91	190,557.00	57,803.00	2.74
Total of All Funds	18,067,069.34	1,721,774.42			2,961,637.14	12,813,132.90	2,292,299.30	108.51

50 Debt Service **Tax Jurisdiction**								
32-0599	1,398,049.99	0.00	20-9-438	0.00%	374,157.39	0.00	1,023,892.60	48.47

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	696	*
M1	FRENCHTOWN 7-8	217	*
H1	FRENCHTOWN HS 9-12	387	*
H2	BFT CHARTER 9-12	80	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,099,936.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	873,872.80
D.	At Risk Student	(I-D)	34,538.02
E.	Indian Education For All	(I-E)	36,059.40
F.	American Indian Achievement Gap	(I-F)	21,504.00
G.	Data For Achievement	(I-G)	34,527.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	288,489.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,464
B.	BASE Budget Limit	(II-B)	10,773,740.58
C.	Maximum Budget Limit	(II-C)	13,536,853.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	11,995,032.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,531,790.19
H.	Maximum Budget Limit	(II-H)	13,275,040.07
I.	Highest Budget Without a Vote	(II-I)	11,884,536.94
J.	Highest Budget	(II-J)	13,275,040.07
K.	Highest Voted Amount	(II-K)	1,390,503.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,884,536.93

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,188,453.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,188,453.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	194,348.20	94,140.92	288,489.12
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	77,739.28	37,656.37	115,395.65
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	240,840.00	750,666.00	991,506.00
F.	100% Of Per Student Entitlement	6,455,885.00	3,961,863.50	10,417,748.50
		6,696,725.00	4,712,529.50	11,409,254.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,363,943.93	1,663,522.91	4,027,466.84
H.	Special Education in BASE@40%	77,739.28	37,656.37	115,395.65
I.	Subsidized BASE Amount	2,441,683.21	1,701,179.28	4,142,862.49
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,884,536.93
1.	BASE Budget Limit	(V-A1)	10,531,790.19	
2.	Over-BASE Budget	(V-A2)	1,352,746.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,099,936.77
1.	Direct State Aid Paid By State	(V-B1)	5,099,936.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		873,872.80
D.	At Risk Student	(V-D)		34,538.02
E.	Indian Education For All	(V-E)		36,059.40
F.	American Indian Achievement Gap	(V-F)		21,504.00
G.	Data For Achievement	(V-G)		34,527.60

H.	Special Education Allowable Cost Payment	(V-H)		288,489.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		83,612.83
	1. Actual Non-Levy Revenue	(V-J1)	83,612.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		4,059,249.65
	1. Elementary County BASE Distribution	(V-L1)	2,392,351.64	
	2. High School County BASE Distribution	(V-L2)	1,666,898.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,531,790.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		131,455.12
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	131,455.12	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,352,746.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		57.81
	1. District Property Tax Levy Mills	(V-S1)	57.81	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		57.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	11,884,536.93

Budget Uses

Expenditure Budget	0002	11,884,536.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,099,936.77
Quality Educator	3111	873,872.80
At Risk Student	3112	34,538.02
Indian Education For All	3113	36,059.40
American Indian Achievement Gap	3114	21,504.00
State Special Education Allowable Cost Payment to Districts	3115	288,489.12
Data For Achievement	3116	34,527.60
Elementary County BASE Distribution	2250	2,392,351.64
High School County BASE Distribution	2260	1,666,898.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	79,472.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,139.84
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	131,455.12
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,221,291.61		
District Tax Levy			1110	1,221,291.61
Total Estimated Revenues to Fund Adopted Budget			0004	11,884,536.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	853,892.64

Budget Uses

Expenditure Budget	0002	853,892.64
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	265,513.40
Contingency	0006	26,551.34
Over-Schedule	0011	561,827.90
Fund Balance for Budget	TFS48	266,005.03
Operating Reserve	0961	170,778.53
Unreserved Fund Balance Reappropriated	0970	95,226.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	73,016.18
State - On-Schedule Transportation Reimbursement	3210	219,048.57
District Tax Levy	1110	466,601.39
District Mills	999	22.09
Total Estimated Revenues to Fund Adopted Budget	0004	853,892.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	637,048.41

Budget Uses

Expenditure Budget	0002	637,048.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	519,518.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	519,518.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	117,530.00
District Mills	999	5.56
Total Estimated Revenues to Fund Adopted Budget	0004	637,048.41

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus (7882 make 2010)	2024	7,500.00	1,500.00	1,500.00	1,500.00
International CE (0852 make 2024)	2023	135,677.38	0.00	27,135.48	0.00
International CE (0961 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
International Integrated CE (0962 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
Blue Bird Vision Hwy Tires (8387 make 2023)	2022	123,250.00	0.00	24,650.00	0.00
Blue Bird Vision Mud & Snows	2022	123,500.00	0.00	24,700.00	0.00
Collins DE516WR (0687 make 2021)	2022	92,385.80	0.00	18,477.16	0.00
Blue Bird BB CV 3507S (7318 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird BB CV 3507S (7319 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird (9979 make 2021)	2020	117,500.00	0.00	23,500.00	0.00
International (3507 make 2020)	2020	170,227.85	0.00	34,045.57	0.00
International RE3000 (4671 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
International RE3000 (4672 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
Suburban K1500 (1387 make 2018)	2019	45,830.00	36,664.00	9,166.00	0.00
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	42,214.40	21,107.20	0.00
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	77,760.00	19,440.00	19,440.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	41,500.00	20,750.00	20,750.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	41,500.00	20,750.00	20,750.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	183,700.00	36,740.00	36,740.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	137,625.00	N/A	NA
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	110,100.00	18,350.00	18,350.00
Bus 4023 (make 2014)	2014	70,518.00	105,777.00	N/A	NA
Bus 8592 (make 2015)	2014	101,316.00	151,974.00	N/A	NA
Bus 8593 (make 2015)	2014	101,316.00	151,974.00	N/A	NA
Bluebird 0861 (make 2010)	2010	97,000.00	145,500.00	N/A	NA
Ic Corp 8089 (make 2010)	2010	79,412.00	119,118.00	N/A	NA
Total					117,530.00

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13 Tuition Fund

Adopted Budget	0001	409,654.25

Budget Uses

Expenditure Budget	0002	409,654.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,706.22
Unreserved Fund Balance Reappropriated	0970	36,706.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	372,948.03
District Mills	999	17.65
Total Estimated Revenues to Fund Adopted Budget	0004	409,654.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,812,711.00

Budget Uses

Expenditure Budget	0002	1,812,711.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	595,172.41
Operating Reserve	0961	362,542.20
Unreserved Fund Balance Reappropriated	0970	232,630.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,580,080.79
Total Estimated Revenues to Fund Adopted Budget	0004	1,812,711.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	98,222.80

Budget Uses

Expenditure Budget	0002	98,222.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,097.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,097.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,125.27
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	98,222.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0599 Frenchtown K-12 Schools

28 Technology Fund

Adopted Budget	0001	306,898.93

Budget Uses

Expenditure Budget	0002	306,898.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	263,021.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263,021.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,876.94
District Tax Levy	1110	35,000.00
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	306,898.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0599-85638151

0599 Frenchtown K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,030,374.47

Budget Uses

Expenditure Budget	0002	1,030,374.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	952,066.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	952,066.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	78,308.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,030,374.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0599-85638151

0599 Frenchtown K-12 Schools

50 Debt Service Fund

32-0599

Taxable Value		21,125,266.00
Adopted Budget	0001	1,398,049.99

Budget Uses

Expenditure Budget	0002	1,398,049.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374,157.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	374,157.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,023,892.60
Jurisdiction Mills	999	48.47
Total Estimated Revenues to Fund Adopted Budget	0004	1,398,049.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	11,003.63	175,410.44	5,262.32	100.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	11,266.37	179,599.56	5,387.98	100.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	30,994.87	494,095.06	14,822.85	100.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	31,735.13	505,894.94	15,176.84	100.00
Total Bond Requirements							1,396,049.99

SIDs

Issue Type	Amount
High School	2,000.00
Total SID Requirements	2,000.00

Total Debt Service Requirements	0002	1,398,049.99

Budget Report
FY 2027

32 Missoula

Submit ID: 0599-85638151

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,033,729.91

Budget Uses

Expenditure Budget		0002	1,033,729.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	785,369.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	785,369.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	190,557.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	57,803.00
District Mills		999	2.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.74
Total Estimated Revenues to Fund Adopted Budget		0004	1,033,729.91

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 52	N/A	3,884,916

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Jordan Smith

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	854,161.75	85,416.18	10%	10.00%	22,650.06	517,422.06	314,089.63	80.85
10 Transportation	250,000.00	50,000.00	20%	20.00%	16,472.04	102,664.23	130,863.73	33.69
11 Bus Depreciation Reserve	273,840.88	0.00	N/A	0.00%	192,829.88	0.00	81,011.00	20.85
13 Tuition	15,000.00		N/A		10,130.16	0.00	4,869.84	1.25
14 Retirement	140,000.00	28,000.00	20%	20.00%	41,364.80	98,635.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,643.69	0.00	N/A	0.00%	21,188.48	455.21	20,000.00	5.15
29 Flexibility	186,028.30	0.00	N/A	0.00%	134,368.51	51,659.79	0.00	0.00
61 Building Reserve	214,425.82	0.00	N/A	0.00%	147,640.82	36,785.00	30,000.00	7.72
Total of All Funds	1,975,100.44	163,416.18			586,644.75	807,621.49	580,834.20	149.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	40 *
M1	FROID 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	249,389.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,538.27
D.	At Risk Student	(I-D)	2,342.12
E.	Indian Education For All	(I-E)	1,358.76
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	1,301.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,256.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,752.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	567,151.29
C.	Maximum Budget Limit	(II-C)	692,650.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	283,755.65
E.	Adopted Budget	(II-E)	850,906.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	540,072.11
H.	Maximum Budget Limit	(II-H)	658,261.50
I.	Highest Budget Without a Vote	(II-I)	830,412.89
J.	Highest Budget	(II-J)	854,161.75
K.	Highest Voted Amount	(II-K)	23,748.86
L.	Amount Approved on Ballot by Voters	(II-L)	23,748.87
M.	Adopted Budget	(II-M)	854,161.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,416.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,650.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,650.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		108,066.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		854,161.75
1.	BASE Budget Limit	(V-A1)	540,072.11	
2.	Over-BASE Budget	(V-A2)	314,089.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		249,389.80
1.	Direct State Aid Paid By State	(V-B1)	249,389.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,538.27
D.	At Risk Student	(V-D)		2,342.12
E.	Indian Education For All	(V-E)		1,358.76
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		1,301.04
H.	Special Education Allowable Cost Payment	(V-H)		8,256.99
I.	Remaining Fund Balance Available	(V-I)		22,650.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,433.41
1.	Actual Non-Levy Revenue	(V-J1)	2,433.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		176,265.66
1.	Elementary County BASE Distribution	(V-L1)	176,265.67	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		540,072.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		314,089.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		314,089.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		80.85
	1. District Property Tax Levy Mills	(V-S1)	80.85	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		80.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

01 General Fund

Adopted Budget	0001	854,161.75

Budget Uses

Expenditure Budget	0002	854,161.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,650.06
Direct State Aid	3110	249,389.80
Quality Educator	3111	74,538.27
At Risk Student	3112	2,342.12
Indian Education For All	3113	1,358.76
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	8,256.99
Data For Achievement	3116	1,301.04
Elementary County BASE Distribution	2250	176,265.67
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,433.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
43 Roosevelt
0786 Froid Elem

Submit ID: 0786-82960012

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	314,089.63		
District Tax Levy			1110	314,089.63
Total Estimated Revenues to Fund Adopted Budget			0004	854,161.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,331.11
Contingency	0006	9,333.11
Over-Schedule	0011	147,335.78
Fund Balance for Budget	TFS48	66,472.04
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	16,472.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,666.05
State - On-Schedule Transportation Reimbursement	3210	76,998.18
District Tax Levy	1110	130,863.73
District Mills	999	33.69
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	273,840.88

Budget Uses

Expenditure Budget	0002	273,840.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,829.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,829.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	81,011.00
District Mills	999	20.85
Total Estimated Revenues to Fund Adopted Budget	0004	273,840.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1HA6GUB75N016844	2026	112,465.00	0.00	22,493.00	22,493.00
Expedition !	2025	49,790.00	9,958.00	9,958.00	9,958.00
EXPEDITION 2	2025	63,000.00	12,600.00	12,600.00	12,600.00
EXPEDITION 3	2025	63,000.00	12,600.00	12,600.00	12,600.00
1BAKCCJH6PF395227	2023	116,800.00	70,080.00	23,360.00	23,360.00
4UZABRDU5HCHY4295	2017	97,499.00	146,248.50	N/A	NA
4UZABRFD1JCL69851	2017	106,610.00	159,915.00	N/A	NA
1BAKCCPH1FF307058	2014	78,000.00	117,000.00	N/A	NA
1BAKCCPH1DF294518	2013	88,000.00	132,000.00	N/A	NA
Total					81,011.00

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,130.16
Unreserved Fund Balance Reappropriated	0970	10,130.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,869.84
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,364.80
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	41,364.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,635.20
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,643.69

Budget Uses

Expenditure Budget	0002	41,643.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,188.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,188.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	455.21
District Tax Levy	1110	20,000.00
District Mills	999	5.15
Total Estimated Revenues to Fund Adopted Budget	0004	41,643.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

29 Flexibility Fund

Adopted Budget	0001	186,028.30

Budget Uses

Expenditure Budget	0002	186,028.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,368.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,368.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,659.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	186,028.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82960012

61 Building Reserve Fund

Adopted Budget		0001	214,425.82

Budget Uses

Expenditure Budget		0002	214,425.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	147,640.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	147,640.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,785.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
District Tax Levy		1110	30,000.00
District Mills		999	7.72
Building Reserve Voted Mills		0134	5.15
Building Reserve Permissive Mills		0135	2.57
Total Estimated Revenues to Fund Adopted Budget		0004	214,425.82

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	100,000.00	5	612	20,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2027

43 Roosevelt

0787 Froid H S

Submit ID: 0787-08892531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	39	3,884,916

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Jordan Smith

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0787 Froid H S

Submit ID: 0787-08892531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	770,967.78	77,096.77	10%	10.00%	12,045.27	598,611.27	160,311.24	41.27
10 Transportation	250,000.00	50,000.00	20%	20.00%	18,562.98	52,405.43	179,031.59	46.08
11 Bus Depreciation Reserve	334,059.10	0.00	N/A	0.00%	244,926.24	0.00	89,132.86	22.94
13 Tuition	15,000.00		N/A		9,918.30	0.00	5,081.70	1.31
14 Retirement	130,000.00	26,000.00	20%	20.00%	31,511.03	98,488.97		
17 Adult Education	5,617.79	0.00	35%	0.00%	5,617.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,612.04	0.00	N/A	0.00%	17,097.34	514.70	20,000.00	5.15
29 Flexibility	171,952.25	0.00	N/A	0.00%	117,128.92	54,823.33	0.00	0.00
61 Building Reserve	283,448.27	0.00	N/A	0.00%	208,618.27	35,830.00	39,000.00	10.04
Total of All Funds	1,998,657.23	153,096.77			665,426.14	840,673.70	492,557.39	126.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0787 Froid H S

Submit ID: 0787-08892531

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	316,956.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,053.74
D.	At Risk Student	(I-D)	1,277.80
E.	Indian Education For All	(I-E)	1,019.07
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	975.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,066.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,022.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	617,813.28
C.	Maximum Budget Limit	(II-C)	765,967.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,153.78
E.	Adopted Budget	(II-E)	765,967.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	610,656.54
H.	Maximum Budget Limit	(II-H)	755,302.61
I.	Highest Budget Without a Vote	(II-I)	761,392.94
J.	Highest Budget	(II-J)	770,967.78
K.	Highest Voted Amount	(II-K)	9,574.84
L.	Amount Approved on Ballot by Voters	(II-L)	9,574.84
M.	Adopted Budget	(II-M)	770,967.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		77,096.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,045.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,045.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,142.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		770,967.78
1.	BASE Budget Limit	(V-A1)	610,656.54	
2.	Over-BASE Budget	(V-A2)	160,311.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		316,956.75
1.	Direct State Aid Paid By State	(V-B1)	316,956.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,053.74
D.	At Risk Student	(V-D)		1,277.80
E.	Indian Education For All	(V-E)		1,019.07
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		975.78
H.	Special Education Allowable Cost Payment	(V-H)		6,066.36
I.	Remaining Fund Balance Available	(V-I)		12,045.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		930.52
1.	Actual Non-Levy Revenue	(V-J1)	930.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		240,563.25
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	240,563.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		610,656.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,311.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,311.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.27
1.	District Property Tax Levy Mills	(V-S1)	41.27	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0787 Froid H S

Submit ID: 0787-08892531

01 General Fund

Adopted Budget	0001	770,967.78

Budget Uses

Expenditure Budget	0002	770,967.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,045.27
Direct State Aid	3110	316,956.75
Quality Educator	3111	30,053.74
At Risk Student	3112	1,277.80
Indian Education For All	3113	1,019.07
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	6,066.36
Data For Achievement	3116	975.78
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	240,563.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	930.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	160,311.24		
District Tax Levy			1110	160,311.24
Total Estimated Revenues to Fund Adopted Budget			0004	770,967.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,641.29
Contingency	0006	4,764.13
Over-Schedule	0011	197,594.58
Fund Balance for Budget	TFS48	68,562.98
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	18,562.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,101.35
State - On-Schedule Transportation Reimbursement	3210	39,304.08
District Tax Levy	1110	179,031.59
District Mills	999	46.08
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	334,059.10

Budget Uses

Expenditure Budget	0002	334,059.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	244,926.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	244,926.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	89,132.86
District Mills	999	22.94
Total Estimated Revenues to Fund Adopted Budget	0004	334,059.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Serta Cruiser	2026	236,540.28	47,308.06	47,308.06	47,308.06
1BAKCCJH8RF802225	2024	138,500.00	83,100.00	27,700.00	27,700.00
14 passenger bus	2019	37,000.00	51,800.00	7,400.00	3,700.00
2020 THOMAS BUS	2019	104,246.00	145,944.20	20,849.20	10,424.80
4UZABRDU3HCHY4294	2017	97,499.00	146,248.50	N/A	NA
2M93JMPA36W063610	2014	200,025.00	300,037.50	N/A	NA
1BAKCCPH2DF290834	2012	88,000.00	132,000.00	N/A	NA
Total					89,132.86

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,918.30
Unreserved Fund Balance Reappropriated	0970	9,918.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,081.70
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0787-08892531

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,511.03
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	31,511.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,488.97
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,617.79

Budget Uses

Expenditure Budget	0002	5,617.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,617.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,617.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,617.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,612.04

Budget Uses

Expenditure Budget	0002	37,612.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,097.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,097.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	514.70
District Tax Levy	1110	20,000.00
District Mills	999	5.15
Total Estimated Revenues to Fund Adopted Budget	0004	37,612.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	171,952.25

Budget Uses

Expenditure Budget	0002	171,952.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,128.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,128.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,823.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	171,952.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0787 Froid H S

Submit ID: 0787-08892531

61 Building Reserve Fund

Adopted Budget	0001	283,448.27

Budget Uses

Expenditure Budget	0002	283,448.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	208,618.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	208,618.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,830.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
District Tax Levy		1110	39,000.00
District Mills		999	10.04
Building Reserve Voted Mills		0134	7.72
Building Reserve Permissive Mills		0135	2.32
Total Estimated Revenues to Fund Adopted Budget		0004	283,448.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	150,000.00	5	612	30,000.00	30,000.00	30,000.00
Total						30,000.00

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05 Carbon

0072 Fromberg K-12

Submit ID: 0072-55249554

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 52	* 23	5,920,732

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Tharp

(Signature) (Date)

Chairperson, School Trustees: Caleb Berglee

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,335,133.75	134,518.62	10%	10.08%	180.77	1,040,672.36	294,280.62	49.70
10 Transportation	95,000.00	19,000.00	20%	20.00%	13,919.97	17,830.88	63,249.15	10.68
11 Bus Depreciation Reserve	319,714.85	0.00	N/A	0.00%	262,374.85	0.00	57,340.00	9.68
13 Tuition	225,000.00		N/A		32,616.30	0.00	192,383.70	32.49
14 Retirement	275,000.00	55,000.00	20%	20.00%	91,007.18	183,992.82		
17 Adult Education	58,241.00	20,241.03	35%	34.75%	38,000.00	0.00	20,241.00	3.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,972.27	0.00	N/A	0.00%	10,094.97	877.30	15,000.00	2.53
29 Flexibility	10,972.67	18,792.99	N/A	171.27%	0.00	10,972.67	0.00	0.00
61 Building Reserve	262,291.64	0.00	N/A	0.00%	262,291.64	0.00	0.00	0.00
Total of All Funds	2,607,326.18	247,552.64			710,485.68	1,254,346.03	642,494.47	108.50

50 Debt Service **Tax Jurisdiction**								
K-12 GO Series 2013	115,306.28	3,232.40	20-9-438	2.80%	0.00	0.00	115,306.28	19.48

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG K-6	40 *
M1	FROMBERG 7-8	12 *
H1	FROMBERG HS 9-12	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	505,184.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,166.00
D.	At Risk Student	(I-D)	9,673.99
E.	Indian Education For All	(I-E)	1,959.75
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	1,876.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,447.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,482.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	1,116,894.58
C.	Maximum Budget Limit	(II-C)	1,378,773.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,280.63
E.	Adopted Budget	(II-E)	1,411,175.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,040,853.12
H.	Maximum Budget Limit	(II-H)	1,290,075.35
I.	Highest Budget Without a Vote	(II-I)	1,335,133.76
J.	Highest Budget	(II-J)	1,419,280.12
K.	Highest Voted Amount	(II-K)	84,146.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,335,133.75

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,513.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,005.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,005.24	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		180.77
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	180.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		134,699.39

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,908.91	3,538.71	10,447.62
B.	Special Education RSBG to Coop	2,302.97	1,179.57	3,482.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,684.75	1,887.31	5,572.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	370,255.00	196,914.50	567,169.50
		557,919.00	572,247.50	1,130,166.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	196,945.41	202,003.37	398,948.78
H.	Special Education in BASE@40%	3,684.75	1,887.31	5,572.06
I.	Subsidized BASE Amount	200,630.16	203,890.68	404,520.84
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,335,133.75
1.	BASE Budget Limit	(V-A1)	1,040,853.12	
2.	Over-BASE Budget	(V-A2)	294,280.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		505,184.43
1.	Direct State Aid Paid By State	(V-B1)	505,184.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,166.00
D.	At Risk Student	(V-D)		9,673.99
E.	Indian Education For All	(V-E)		1,959.75
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		1,876.50

H.	Special Education Allowable Cost Payment	(V-H)		10,447.62
I.	Remaining Fund Balance Available	(V-I)		180.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,315.15
	1. Actual Non-Levy Revenue	(V-J1)	15,315.15	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		389,024.91
	1. Elementary County BASE Distribution	(V-L1)	192,882.20	
	2. High School County BASE Distribution	(V-L2)	196,142.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,040,853.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		294,280.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,280.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.70
	1. District Property Tax Levy Mills	(V-S1)	49.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,335,133.75

Budget Uses

Expenditure Budget	0002	1,335,133.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	180.77
Direct State Aid	3110	505,184.43
Quality Educator	3111	106,166.00
At Risk Student	3112	9,673.99
Indian Education For All	3113	1,959.75
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	10,447.62
Data For Achievement	3116	1,876.50
Elementary County BASE Distribution	2250	192,882.20
High School County BASE Distribution	2260	196,142.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,799.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,515.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	294,280.62		
District Tax Levy			1110	294,280.62
Total Estimated Revenues to Fund Adopted Budget			0004	1,335,133.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,209.90
Contingency	0006	1,620.99
Over-Schedule	0011	77,169.11
Fund Balance for Budget	TFS48	32,919.97
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	13,919.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,457.72
State - On-Schedule Transportation Reimbursement	3210	13,373.16
District Tax Levy	1110	63,249.15
District Mills	999	10.68
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	319,714.85

Budget Uses

Expenditure Budget	0002	319,714.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,374.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,374.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,340.00
District Mills	999	9.68
Total Estimated Revenues to Fund Adopted Budget	0004	319,714.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 FORD EXPEDITION E-BUS	2026	86,000.00	0.00	17,200.00	17,200.00
2025 Thomas Bus	2026	154,000.00	0.00	30,800.00	30,800.00
2018 Thomas Bus	2019	46,700.00	60,710.00	9,340.00	9,340.00
2017 Bluebird Vision	2016	89,000.00	133,500.00	N/A	NA
Total					57,340.00

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13 Tuition Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,616.30
Unreserved Fund Balance Reappropriated	0970	32,616.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	192,383.70
District Mills	999	32.49
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,007.18
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	91,007.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	183,992.82
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	58,241.00

Budget Uses

Expenditure Budget	0002	58,241.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,241.03
Operating Reserve	0961	20,241.03
Unreserved Fund Balance Reappropriated	0970	38,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,241.00
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	58,241.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,972.27

Budget Uses

Expenditure Budget	0002	15,972.27
Add To Fund Balance	0003	10,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,094.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,094.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	877.30
District Tax Levy	1110	15,000.00
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	25,972.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	10,972.67

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	10,972.67
Fund Balance for Budget	TFS48	18,792.99
Operating Reserve	0961	18,792.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,972.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,972.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		5,920,732.00
Adopted Budget	0001	115,306.28

Budget Uses

Expenditure Budget	0002	115,306.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,232.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	3,232.40
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,306.28
Jurisdiction Mills	999	19.48
Total Estimated Revenues to Fund Adopted Budget	0004	115,306.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	55,000.00	52,500.00	4,703.14	450.00
High School Bond	08/21/2013	06/30/2028	651,414.50	55,000.00	52,500.00	4,703.14	450.00
Total Bond Requirements							115,306.28
Total Debt Service Requirements						0002	115,306.28

Budget Report
FY 2027
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-55249554

61 Building Reserve Fund

Adopted Budget	0001	262,291.64

Budget Uses

Expenditure Budget	0002	262,291.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,291.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,291.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	262,291.64

Budget Report
FY 2027

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-22587306

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	157	N/A	3,705,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LaVonna Pew

(Signature) (Date)

Chairperson, School Trustees: Therese Long

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-22587306

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,540,377.31	154,210.86	10%	10.01%	32.72	1,331,796.23	208,548.36	56.28
10 Transportation	118,492.84	23,698.57	20%	20.00%	25,651.76	36,387.43	56,453.65	15.23
11 Bus Depreciation Reserve	30,147.00	173,662.80	N/A	576.05%	0.00	4,120.00	26,027.00	7.02
13 Tuition	15,000.00		N/A		29,750.00	0.00	0.00	0.00
14 Retirement	285,000.00	57,000.00	20%	20.00%	19,113.27	265,886.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,065.29	3,875.94	N/A	363.84%	0.00	1,065.29	0.00	0.00
29 Flexibility	4,000.00	141,914.96	N/A	3547.87%	0.00	4,000.00	0.00	0.00
61 Building Reserve	143,309.49	0.00	N/A	0.00%	87,669.49	44,512.00	11,128.00	3.00
Total of All Funds	2,137,391.93	554,363.13			162,217.24	1,687,767.68	302,157.01	81.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-22587306

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	124
M1	FRONTIER 7-8	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	580,326.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,880.00
D.	At Risk Student	(I-D)	13,210.72
E.	Indian Education For All	(I-E)	4,102.41
F.	American Indian Achievement Gap	(I-F)	32,256.00
G.	Data For Achievement	(I-G)	3,928.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,689.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,818.69
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	136
B.	BASE Budget Limit	(II-B)	1,075,284.09
C.	Maximum Budget Limit	(II-C)	1,313,348.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,201.12
E.	Adopted Budget	(II-E)	1,307,485.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,263,885.44
H.	Maximum Budget Limit	(II-H)	1,540,377.31
I.	Highest Budget Without a Vote	(II-I)	1,540,377.31
J.	Highest Budget	(II-J)	1,540,377.31
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,540,377.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		154,037.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		173.13
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	173.13	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		154,243.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,540,377.31
1.	BASE Budget Limit	(V-A1)	1,263,885.44	
2.	Over-BASE Budget	(V-A2)	276,491.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		580,326.60
1.	Direct State Aid Paid By State	(V-B1)	580,326.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,880.00
D.	At Risk Student	(V-D)		13,210.72
E.	Indian Education For All	(V-E)		4,102.41
F.	American Indian Achievement Gap	(V-F)		32,256.00
G.	Data For Achievement	(V-G)		3,928.14
H.	Special Education Allowable Cost Payment	(V-H)		36,689.18
I.	Remaining Fund Balance Available	(V-I)		32.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		476,459.67
1.	Elementary County BASE Distribution	(V-L1)	476,459.67	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,263,885.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		67,943.51
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	67,943.51	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,548.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,491.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		56.28
	1. District Property Tax Levy Mills	(V-S1)	56.28	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		56.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,540,377.31

Budget Uses

Expenditure Budget	0002	1,540,377.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32.72
Direct State Aid	3110	580,326.60
Quality Educator	3111	116,880.00
At Risk Student	3112	13,210.72
Indian Education For All	3113	4,102.41
American Indian Achievement Gap	3114	32,256.00
State Special Education Allowable Cost Payment to Districts	3115	36,689.18
Data For Achievement	3116	3,928.14
Elementary County BASE Distribution	2250	476,459.67
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	67,943.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	208,548.36		
District Tax Levy			1110	208,548.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,540,377.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	118,492.84

Budget Uses

Expenditure Budget	0002	118,492.84
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,079.48
Contingency	0006	3,307.95
Over-Schedule	0011	82,105.41
Fund Balance for Budget	TFS48	49,350.33
Operating Reserve	0961	23,698.57
Unreserved Fund Balance Reappropriated	0970	25,651.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,096.85
State - On-Schedule Transportation Reimbursement	3210	27,290.58
District Tax Levy	1110	56,453.65
District Mills	999	15.23
Total Estimated Revenues to Fund Adopted Budget	0004	118,492.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	30,147.00

Budget Uses

Expenditure Budget	0002	30,147.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	173,662.80
Operating Reserve	0961	173,662.80
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,120.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,027.00
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	30,147.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 International CE	2025	148,773.00	14,877.00	29,754.60	14,877.00
Bluebird 2022	2021	111,500.00	78,050.00	22,300.00	11,150.00
Bluebird	2014	80,000.00	120,000.00	N/A	NA
Total					26,027.00

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,750.00
Unreserved Fund Balance Reappropriated	0970	29,750.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	14,750.00

14 Retirement Fund

Adopted Budget	0001	285,000.00

Budget Uses

Expenditure Budget	0002	285,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,113.27
Operating Reserve	0961	57,000.00
Unreserved Fund Balance Reappropriated	0970	19,113.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,886.73
Total Estimated Revenues to Fund Adopted Budget	0004	285,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,065.29

Budget Uses

Expenditure Budget	0002	1,065.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,875.94
Operating Reserve	0961	3,875.94
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,065.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,065.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,914.96
Operating Reserve	0961	141,914.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-22587306

61 Building Reserve Fund

Adopted Budget		0001	143,309.49

Budget Uses

Expenditure Budget		0002	143,309.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,669.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,669.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,512.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	11,128.00
District Mills		999	3.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.00
Total Estimated Revenues to Fund Adopted Budget		0004	143,309.49

Budget Report
FY 2027

51 Toole

0915 Galata Elem

Submit ID: 0915-05044583

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	3,231,386

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

51 Toole

0915 Galata Elem

Submit ID: 0915-05044583

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	100,000.00	0.00	N/A	0.00%	64,444.28	0.00	35,555.72	11.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	100,000.00	0.00			64,444.28	0.00	35,555.72	11.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

51 Toole

0915 Galata Elem

Submit ID: 0915-05044583

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 0 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
	1. BASE Budget Limit	(V-A1)	0.00	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
	1. Direct State Aid Paid By State	(V-B1)	0.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

51 Toole

0915 Galata Elem

Submit ID: 0915-05044583

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	100,000.00
Fund Balance for Budget	TFS48	64,444.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,444.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	35,555.72
District Mills	999	11.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0915 Galata Elem

Submit ID: 0915-05044583

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 136	N/A	19,293,084

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees: Aaron Schwieterman

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,392,506.03	86,310.18	10%	6.20%	0.00	1,143,691.63	248,814.40	12.90
10 Transportation	51,622.00	0.00	20%	0.00%	0.00	2,172.95	49,449.05	2.56
11 Bus Depreciation Reserve	201,294.41	0.00	N/A	0.00%	201,294.41	0.00	0.00	0.00
13 Tuition	28,951.53		N/A		4,794.40	0.00	24,157.13	1.25
14 Retirement	191,421.47	38,284.29	20%	20.00%	21,235.01	170,186.46		
17 Adult Education	3,130.67	0.00	35%	0.00%	3,130.67	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,907.54	0.00	N/A	0.00%	0.00	907.54	18,000.00	0.93
29 Flexibility	7,664.42	0.00	N/A	0.00%	4,600.19	3,064.23	0.00	0.00
61 Building Reserve	138,362.26	0.00	N/A	0.00%	78,362.26	0.00	60,000.00	3.11
Total of All Funds	2,033,860.33	124,594.47			313,416.94	1,320,022.81	400,420.58	20.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	104 *
M1	GALLATIN GATEWAY 7-8	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	516,889.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,088.00
D.	At Risk Student	(I-D)	2,022.61
E.	Indian Education For All	(I-E)	3,553.68
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	3,402.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,063.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,021.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,120,797.80
C.	Maximum Budget Limit	(II-C)	1,425,221.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,798.22
E.	Adopted Budget	(II-E)	1,388,596.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,076,727.00
H.	Maximum Budget Limit	(II-H)	1,370,423.35
I.	Highest Budget Without a Vote	(II-I)	1,392,506.03
J.	Highest Budget	(II-J)	1,392,506.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,392,506.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,310.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,310.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,392,506.03
	1. BASE Budget Limit	(V-A1)	1,076,727.00	
	2. Over-BASE Budget	(V-A2)	315,779.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		516,889.70
	1. Direct State Aid Paid By State	(V-B1)	516,889.70	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,088.00
D.	At Risk Student	(V-D)		2,022.61
E.	Indian Education For All	(V-E)		3,553.68
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		3,402.72
H.	Special Education Allowable Cost Payment	(V-H)		21,063.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,707.14
	1. Actual Non-Levy Revenue	(V-J1)	15,707.14	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		403,719.40
	1. Elementary County BASE Distribution	(V-L1)	403,719.40	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,076,727.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		66,964.63
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	66,964.63	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		248,814.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		315,779.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.90
	1. District Property Tax Levy Mills	(V-S1)	12.90	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

01 General Fund

Adopted Budget	0001	1,392,506.03

Budget Uses

Expenditure Budget	0002	1,392,506.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	516,889.70
Quality Educator	3111	109,088.00
At Risk Student	3112	2,022.61
Indian Education For All	3113	3,553.68
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	21,063.75
Data For Achievement	3116	3,402.72
Elementary County BASE Distribution	2250	403,719.40
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,422.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	13,285.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
16 Gallatin
0364 Gallatin Gateway Elem

Submit ID: 0364-24973252

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	66,964.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	248,814.40		
District Tax Levy			1110	248,814.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,392,506.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

10 Transportation Fund

Adopted Budget	0001	51,622.00

Budget Uses

Expenditure Budget	0002	2,173.00
Add To Fund Balance	0003	49,449.00

Transportation Schedule Data

On-Schedule	0005	1,975.40
Contingency	0006	197.54
Over-Schedule	0011	49,449.06
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	543.23
State - On-Schedule Transportation Reimbursement	3210	1,629.72
District Tax Levy	1110	49,449.05
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	51,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	201,294.41

Budget Uses

Expenditure Budget	0002	201,294.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,294.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,294.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201,294.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICRP (International)	2020	80,810.87	113,135.19	16,162.17	0.00
2018 BLUE BIRD	2017	67,300.00	100,950.00	N/A	NA
Total					0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

13 Tuition Fund

Adopted Budget	0001	28,951.53

Budget Uses

Expenditure Budget	0002	28,951.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,794.40
Unreserved Fund Balance Reappropriated	0970	4,794.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,157.13
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	28,951.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

14 Retirement Fund

Adopted Budget	0001	191,421.47

Budget Uses

Expenditure Budget	0002	191,421.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,519.30
Operating Reserve	0961	38,284.29
Unreserved Fund Balance Reappropriated	0970	21,235.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	170,186.46
Total Estimated Revenues to Fund Adopted Budget	0004	191,421.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,130.67

Budget Uses

Expenditure Budget	0002	3,130.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,130.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,130.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,130.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

28 Technology Fund

Adopted Budget	0001	18,907.54

Budget Uses

Expenditure Budget	0002	18,907.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	907.54
District Tax Levy	1110	18,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	18,907.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

29 Flexibility Fund

Adopted Budget	0001	7,664.42

Budget Uses

Expenditure Budget	0002	7,664.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,600.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,600.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,064.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,664.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0364-24973252

0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget	0001	138,362.26

Budget Uses

Expenditure Budget	0002	138,362.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78,362.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,362.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
District Tax Levy		1110	60,000.00
District Mills		999	3.11
Building Reserve Voted Mills		0134	3.11
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	138,362.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	5	612	240,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2027

34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 97	N/A	12,595,425

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Demaree

(Signature) (Date)

Chairperson, School Trustees: Dana Riley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,153,896.97	105,677.59	10%	9.16%	0.00	1,153,896.97	0.00	0.00
10 Transportation	102,630.47	20,526.09	20%	20.00%	22,310.01	80,320.46	0.00	0.00
11 Bus Depreciation Reserve	447,744.09	0.00	N/A	0.00%	329,664.59	118,079.50	0.00	0.00
13 Tuition	18,876.31		N/A		18,876.31	0.00	0.00	0.00
14 Retirement	174,000.00	34,800.00	20%	20.00%	55,872.65	118,127.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,308.88	0.00	N/A	0.00%	22,598.57	710.31	0.00	0.00
29 Flexibility	1,920.25	0.00	N/A	0.00%	0.00	1,920.25	0.00	0.00
61 Building Reserve	107,007.72	0.00	N/A	0.00%	55,622.72	36,236.02	15,148.98	1.20
Total of All Funds	2,029,384.69	161,003.68			504,944.85	1,509,290.86	15,148.98	1.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	69 *
M1	GARDINER 7-8	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	397,186.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,594.72
D.	At Risk Student	(I-D)	1,772.91
E.	Indian Education For All	(I-E)	2,534.61
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,426.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,008.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,336.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	99
B.	BASE Budget Limit	(II-B)	817,568.63
C.	Maximum Budget Limit	(II-C)	1,028,977.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,209.40
E.	Adopted Budget	(II-E)	1,132,778.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	842,724.11
H.	Maximum Budget Limit	(II-H)	1,055,664.40
I.	Highest Budget Without a Vote	(II-I)	1,153,896.97
J.	Highest Budget	(II-J)	1,153,896.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,153,896.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,677.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		105,677.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,153,896.97
1.	BASE Budget Limit	(V-A1)	842,724.11	
2.	Over-BASE Budget	(V-A2)	311,172.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		397,186.68
1.	Direct State Aid Paid By State	(V-B1)	397,186.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		100,594.72
D.	At Risk Student	(V-D)		1,772.91
E.	Indian Education For All	(V-E)		2,534.61
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,426.94
H.	Special Education Allowable Cost Payment	(V-H)		16,008.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		155.42
1.	Actual Non-Levy Revenue	(V-J1)	155.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		322,044.38
1.	Elementary County BASE Distribution	(V-L1)	322,044.38	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		842,724.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		311,172.86
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	311,172.86	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		311,172.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

01 General Fund

Adopted Budget	0001	1,153,896.97

Budget Uses

Expenditure Budget	0002	1,153,896.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	397,186.68
Quality Educator	3111	100,594.72
At Risk Student	3112	1,772.91
Indian Education For All	3113	2,534.61
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	16,008.45
Data For Achievement	3116	2,426.94
Elementary County BASE Distribution	2250	322,044.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	155.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,837.69
Tuition from School Districts Outside State	1330	308,335.17
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,153,896.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

10 Transportation Fund

Adopted Budget	0001	102,630.47

Budget Uses

Expenditure Budget	0002	102,630.47
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,354.63
Contingency	0006	1,535.46
Over-Schedule	0011	85,740.38
Fund Balance for Budget	TFS48	42,836.10
Operating Reserve	0961	20,526.09
Unreserved Fund Balance Reappropriated	0970	22,310.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	32,287.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	31,143.38
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,222.52
State - On-Schedule Transportation Reimbursement	3210	12,667.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	102,630.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	447,744.09

Budget Uses

Expenditure Budget	0002	447,744.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	329,664.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329,664.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	118,079.50
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	447,744.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird T3FE Bus	2026	113,100.00	0.00	22,620.00	22,620.00
2024 MCI Coach	2024	242,812.80	37,672.96	48,562.56	48,562.56
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	52,992.00	21,196.80	10,598.40	10,598.40
2020 Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	63,703.80	26,068.12	12,740.76	12,740.76
2020 Route Bus (Valley) 4UZABRFC5LCLW7320	2019	63,703.80	54,077.00	12,740.76	12,740.76
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	99,328.20	138,175.28	19,865.64	10,817.02
2007 MCI J4500 MOTOR COACH	2016	54,000.00	81,000.00	N/A	NA
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	75,000.00	N/A	NA
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					118,079.50

13 Tuition Fund

Adopted Budget	0001	18,876.31

Budget Uses

Expenditure Budget	0002	18,876.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,876.31
Unreserved Fund Balance Reappropriated	0970	18,876.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,876.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0614-66524231

0614 Gardiner Elem

14 Retirement Fund

Adopted Budget	0001	174,000.00

Budget Uses

Expenditure Budget	0002	174,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,672.65
Operating Reserve	0961	34,800.00
Unreserved Fund Balance Reappropriated	0970	55,872.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	47,704.95
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,422.40
Total Estimated Revenues to Fund Adopted Budget	0004	174,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0614-66524231

0614 Gardiner Elem

28 Technology Fund

Adopted Budget	0001	23,308.88

Budget Uses

Expenditure Budget	0002	23,308.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,598.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,598.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	710.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,308.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0614-66524231

0614 Gardiner Elem

29 Flexibility Fund

Adopted Budget	0001	1,920.25

Budget Uses

Expenditure Budget	0002	1,920.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,920.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,920.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

0614 Gardiner Elem

Submit ID: 0614-66524231

61 Building Reserve Fund

Adopted Budget		0001	107,007.72

Budget Uses

Expenditure Budget		0002	107,007.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,622.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,622.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,236.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,148.98
District Mills		999	1.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	107,007.72

Budget Report
FY 2027

34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	56	16,891,328

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Demaree

(Signature) (Date)

Chairperson, School Trustees: Dana Riley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,084,894.05	83,299.13	10%	7.68%	0.00	1,020,814.42	64,079.63	3.79
10 Transportation	96,000.00	19,200.00	20%	20.00%	8,061.78	27,492.07	60,446.15	3.58
11 Bus Depreciation Reserve	331,008.72	0.00	N/A	0.00%	255,253.56	0.00	75,755.16	4.48
13 Tuition	20,707.43		N/A		20,707.43	0.00	0.00	0.00
14 Retirement	136,500.00	27,300.00	20%	20.00%	38,461.08	98,038.92		
17 Adult Education	22,683.13	0.00	35%	0.00%	22,683.13	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,190.79	0.00	N/A	0.00%	29,554.21	636.58	30,000.00	1.78
29 Flexibility	6,922.89	0.00	N/A	0.00%	0.00	6,922.89	0.00	0.00
61 Building Reserve	158,141.00	0.00	N/A	0.00%	111,586.00	37,244.00	9,311.00	0.55
Total of All Funds	1,917,048.01	129,799.13			486,307.19	1,191,148.88	239,591.94	14.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	381,878.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,492.16
D.	At Risk Student	(I-D)	842.65
E.	Indian Education For All	(I-E)	1,463.28
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,401.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,304.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,145.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	739,234.32
C.	Maximum Budget Limit	(II-C)	937,466.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	109,065.94
E.	Adopted Budget	(II-E)	1,072,916.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	755,247.27
H.	Maximum Budget Limit	(II-H)	951,374.01
I.	Highest Budget Without a Vote	(II-I)	1,084,894.05
J.	Highest Budget	(II-J)	1,084,894.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,084,894.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,299.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,299.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,084,894.05
1.	BASE Budget Limit	(V-A1)	755,247.27	
2.	Over-BASE Budget	(V-A2)	329,646.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,878.81
1.	Direct State Aid Paid By State	(V-B1)	381,878.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,492.16
D.	At Risk Student	(V-D)		842.65
E.	Indian Education For All	(V-E)		1,463.28
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,401.12
H.	Special Education Allowable Cost Payment	(V-H)		11,304.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,838.29
1.	Actual Non-Levy Revenue	(V-J1)	1,838.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		305,514.78
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	305,514.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		755,247.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		265,567.14
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	265,567.14	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		64,079.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,646.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.79
1.	District Property Tax Levy Mills	(V-S1)	3.79	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

01 General Fund

Adopted Budget	0001	1,084,894.05

Budget Uses

Expenditure Budget	0002	1,084,894.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	381,878.81
Quality Educator	3111	50,492.16
At Risk Student	3112	842.65
Indian Education For All	3113	1,463.28
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	11,304.18
Data For Achievement	3116	1,401.12
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	305,514.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	189.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,648.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,510.14
Tuition from School Districts Outside State	1330	259,057.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	64,079.63		
District Tax Levy			1110	64,079.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,084,894.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	96,000.00

Budget Uses

Expenditure Budget	0002	96,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,236.42
Contingency	0006	1,023.64
Over-Schedule	0011	84,739.94
Fund Balance for Budget	TFS48	27,261.78
Operating Reserve	0961	19,200.00
Unreserved Fund Balance Reappropriated	0970	8,061.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	16,232.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,815.01
State - On-Schedule Transportation Reimbursement	3210	8,445.06
District Tax Levy	1110	60,446.15
District Mills	999	3.58
Total Estimated Revenues to Fund Adopted Budget	0004	96,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	331,008.72

Budget Uses

Expenditure Budget	0002	331,008.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,253.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255,253.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	75,755.16
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	331,008.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird T3FE Bus	2026	75,400.00	0.00	15,080.00	15,080.00
2024 MCI Coach	2024	364,219.20	40,081.06	72,843.84	30,000.00
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	35,328.00	14,131.20	7,065.60	7,065.60
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	66,218.80	92,706.32	13,243.76	6,621.88
2020 Thomas Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	42,469.20	43,788.96	8,493.84	8,493.84
2020 Thomas Route Bus (Valley) 4UZABRFC5LCLW7320	2019	42,469.20	25,087.68	8,493.84	8,493.84
2007 MCI J4500 MOTOR COACH	2016	81,000.00	121,500.00	N/A	NA
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	32,730.00	N/A	NA
ICCO 72 Passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
Total					75,755.16

13 Tuition Fund

Adopted Budget	0001	20,707.43

Budget Uses

Expenditure Budget	0002	20,707.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,707.43
Unreserved Fund Balance Reappropriated	0970	20,707.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,707.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

14 Retirement Fund

Adopted Budget	0001	136,500.00

Budget Uses

Expenditure Budget	0002	136,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,761.08
Operating Reserve	0961	27,300.00
Unreserved Fund Balance Reappropriated	0970	38,461.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,038.92
Total Estimated Revenues to Fund Adopted Budget	0004	136,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,683.13

Budget Uses

Expenditure Budget	0002	22,683.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,683.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,683.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,683.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,190.79

Budget Uses

Expenditure Budget	0002	60,190.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,554.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,554.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	636.58
District Tax Levy	1110	30,000.00
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	60,190.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,922.89

Budget Uses

Expenditure Budget	0002	6,922.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,922.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,922.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

1191 Gardiner H S

Submit ID: 1191-30668338

61 Building Reserve Fund

Adopted Budget		0001	158,141.00

Budget Uses

Expenditure Budget		0002	158,141.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,586.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	111,586.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,244.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,311.00
District Mills		999	0.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.55
Total Estimated Revenues to Fund Adopted Budget		0004	158,141.00

Budget Report
FY 2027

17 Garfield

Submit ID: 0378-52981672

0378 Garfield County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	64	9,059,615

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
17 Garfield
0378 Garfield County H S

Submit ID: 0378-52981672

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,012,635.12	34,500.84	10%	3.41%	0.00	820,059.99	192,575.13	21.26
10 Transportation	334,700.00	66,940.00	20%	20.00%	39,563.11	154,000.00	141,136.89	15.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,500.00		N/A		109.13	0.00	4,390.87	0.48
14 Retirement	112,625.00	22,525.00	20%	20.00%	9,071.91	103,553.09		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,724.38	0.00	N/A	0.00%	1,033.18	691.20	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	100,833.10	0.00	N/A	0.00%	54,048.10	21,785.00	25,000.00	2.76
Total of All Funds	1,567,017.60	123,965.84			103,825.43	1,100,089.28	363,102.89	40.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

Submit ID: 0378-52981672

0378 Garfield County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 64

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	412,408.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,647.76
D.	At Risk Student	(I-D)	2,255.78
E.	Indian Education For All	(I-E)	1,672.32
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,601.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,784.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,594.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	767,793.10
C.	Maximum Budget Limit	(II-C)	946,364.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	178,571.50
E.	Adopted Budget	(II-E)	946,364.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	820,059.99
H.	Maximum Budget Limit	(II-H)	1,012,635.12
I.	Highest Budget Without a Vote	(II-I)	1,012,635.12
J.	Highest Budget	(II-J)	1,012,635.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,012,635.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		34,500.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,500.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,012,635.12
1.	BASE Budget Limit	(V-A1)	820,059.99	
2.	Over-BASE Budget	(V-A2)	192,575.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		412,408.01
1.	Direct State Aid Paid By State	(V-B1)	412,408.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,647.76
D.	At Risk Student	(V-D)		2,255.78
E.	Indian Education For All	(V-E)		1,672.32
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,601.28
H.	Special Education Allowable Cost Payment	(V-H)		10,784.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,312.03
1.	Actual Non-Levy Revenue	(V-J1)	2,312.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		329,122.17
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	329,122.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		820,059.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,575.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,575.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		21.26
	1. District Property Tax Levy Mills	(V-S1)	21.26	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		21.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
17 Garfield

Submit ID: 0378-52981672

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01 General Fund

Adopted Budget	0001	1,012,635.12

Budget Uses

Expenditure Budget	0002	1,012,635.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	412,408.01
Quality Educator	3111	59,647.76
At Risk Student	3112	2,255.78
Indian Education For All	3113	1,672.32
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	10,784.64
Data For Achievement	3116	1,601.28
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	329,122.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,312.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	192,575.13		
District Tax Levy			1110	192,575.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,012,635.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	334,700.00

Budget Uses

Expenditure Budget	0002	334,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	140,000.00
Contingency	0006	14,000.00
Over-Schedule	0011	180,700.00
Fund Balance for Budget	TFS48	106,503.11
Operating Reserve	0961	66,940.00
Unreserved Fund Balance Reappropriated	0970	39,563.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,500.00
State - On-Schedule Transportation Reimbursement	3210	115,500.00
District Tax Levy	1110	141,136.89
District Mills	999	15.58
Total Estimated Revenues to Fund Adopted Budget	0004	334,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,500.00

Budget Uses

Expenditure Budget	0002	4,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109.13
Unreserved Fund Balance Reappropriated	0970	109.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,390.87
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	4,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Garfield

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14 Retirement Fund

Adopted Budget	0001	112,625.00

Budget Uses

Expenditure Budget	0002	112,625.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,596.91
Operating Reserve	0961	22,525.00
Unreserved Fund Balance Reappropriated	0970	9,071.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,553.09
Total Estimated Revenues to Fund Adopted Budget	0004	112,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,724.38

Budget Uses

Expenditure Budget	0002	1,724.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,033.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,033.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	691.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,724.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	100,833.10

Budget Uses

Expenditure Budget		0002	100,833.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,048.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,048.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,785.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	100,833.10

Budget Report
FY 2027

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0718 Garrison Elem

Submit ID: 0718-50499559

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	4,367,045

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
39 Powell
0718 Garrison Elem

Submit ID: 0718-50499559

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	215,594.07	19,706.53	10%	9.14%	0.00	175,601.63	39,992.44	9.16
10 Transportation	25,000.00	4,136.64	20%	16.55%	0.00	18,523.80	6,476.20	1.48
11 Bus Depreciation Reserve	95,294.54	0.00	N/A	0.00%	81,243.69	0.00	14,050.85	3.22
13 Tuition	23,000.00		N/A		2,907.65	0.00	20,092.35	4.60
14 Retirement	40,000.00	8,000.00	20%	20.00%	978.64	39,021.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,582.76	0.00	N/A	0.00%	6,438.09	144.67	0.00	0.00
29 Flexibility	17,872.52	0.00	N/A	0.00%	17,872.52	0.00	0.00	0.00
61 Building Reserve	120,340.12	0.00	N/A	0.00%	78,270.12	33,656.00	8,414.00	1.93
Total of All Funds	543,684.01	31,843.17			187,710.71	266,947.46	89,025.84	20.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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Submit ID: 0718-50499559

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	81,783.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,102.45
E.	Indian Education For All	(I-E)	470.34
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	450.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,417.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,011.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	166,105.99
C.	Maximum Budget Limit	(II-C)	207,762.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	42,828.49
E.	Adopted Budget	(II-E)	208,934.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	171,637.63
H.	Maximum Budget Limit	(II-H)	212,865.79
I.	Highest Budget Without a Vote	(II-I)	215,594.07
J.	Highest Budget	(II-J)	215,594.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	215,594.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,706.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,706.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		215,594.07
1.	BASE Budget Limit	(V-A1)	171,637.63	
2.	Over-BASE Budget	(V-A2)	43,956.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		81,783.75
1.	Direct State Aid Paid By State	(V-B1)	81,783.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,102.45
E.	Indian Education For All	(V-E)		470.34
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		450.36
H.	Special Education Allowable Cost Payment	(V-H)		7,417.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		67,956.92
1.	Elementary County BASE Distribution	(V-L1)	67,956.92	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		171,637.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,964.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	3,964.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,992.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,956.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.16
	1. District Property Tax Levy Mills	(V-S1)	9.16	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
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0718 Garrison Elem

Submit ID: 0718-50499559

01 General Fund

Adopted Budget	0001	215,594.07

Budget Uses

Expenditure Budget	0002	215,594.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	81,783.75
Quality Educator	3111	11,688.00
At Risk Student	3112	1,102.45
Indian Education For All	3113	470.34
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	7,417.81
Data For Achievement	3116	450.36
Elementary County BASE Distribution	2250	67,956.92
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,964.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	39,992.44		
District Tax Levy			1110	39,992.44
Total Estimated Revenues to Fund Adopted Budget			0004	215,594.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,839.82
Contingency	0006	1,683.98
Over-Schedule	0011	6,476.20
Fund Balance for Budget	TFS48	4,136.64
Operating Reserve	0961	4,136.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,630.95
State - On-Schedule Transportation Reimbursement	3210	13,892.85
District Tax Levy	1110	6,476.20
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	95,294.54

Budget Uses

Expenditure Budget	0002	95,294.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,243.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,243.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,050.85
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	95,294.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevy - Gold Creek	2026	70,254.27	42,897.15	14,050.85	14,050.85
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					14,050.85

13 Tuition Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,907.65
Unreserved Fund Balance Reappropriated	0970	2,907.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,092.35
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,978.64
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	978.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	39,021.36
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,582.76

Budget Uses

Expenditure Budget	0002	6,582.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,438.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,438.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	144.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,582.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	17,872.52

Budget Uses

Expenditure Budget	0002	17,872.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,872.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,872.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	120,340.12

Budget Uses

Expenditure Budget		0002	120,340.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,270.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,270.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,656.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,414.00
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	120,340.12

Budget Report
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0154 Geraldine K-12

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 54	20	11,195,898

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Madeline Little

(Signature) (Date)

Chairperson, School Trustees: Justin Roudebush

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-16739752

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,446,112.21	145,350.07	10%	10.05%	1,594.85	1,039,849.59	404,667.77	36.14
10 Transportation	97,839.97	19,567.99	20%	20.00%	21,977.44	28,064.59	47,797.94	4.27
11 Bus Depreciation Reserve	293,134.12	0.00	N/A	0.00%	217,425.30	0.00	75,708.82	6.76
13 Tuition	43,541.71		N/A		1,514.29	0.00	42,027.42	3.75
14 Retirement	168,973.25	33,794.65	20%	20.00%	2,927.57	166,045.68		
17 Adult Education	4,381.10	0.00	35%	0.00%	4,381.10	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,000.00	0.00	N/A	0.00%	0.00	877.80	74,122.20	6.62
29 Flexibility	1,975.92	0.00	N/A	0.00%	1,975.92	0.00	0.00	0.00
61 Building Reserve	160,907.09	0.00	N/A	0.00%	160,907.09	0.00	0.00	0.00
Total of All Funds	2,291,865.37	198,712.71			412,703.56	1,234,837.66	644,324.15	57.54

50 Debt Service Tax Jurisdiction								
1	183,703.34	0.00	20-9-438	0.00%	0.00	0.00	183,703.34	16.41

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	43 *
M1	GERALDINE MS 7-8	11 *
H1	GERALDINE HS 9-12	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	498,844.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,880.00
D.	At Risk Student	(I-D)	3,837.43
E.	Indian Education For All	(I-E)	1,933.62
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,851.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,081.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,100.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	1,014,703.97
C.	Maximum Budget Limit	(II-C)	1,249,350.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	407,069.53
E.	Adopted Budget	(II-E)	1,421,773.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,041,444.44
H.	Maximum Budget Limit	(II-H)	1,276,750.58
I.	Highest Budget Without a Vote	(II-I)	1,446,112.21
J.	Highest Budget	(II-J)	1,446,112.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,446,112.21

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,611.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		738.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	738.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,594.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,594.85	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		146,944.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	11,703.08	4,378.79	16,081.87
B.	Special Education RSBG to Coop	2,977.01	1,123.40	4,100.41
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,872.04	2,200.88	8,072.91

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	381,741.90	171,245.00	552,986.90
		569,405.90	546,578.00	1,115,983.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	201,000.28	192,942.03	393,942.32
H.	Special Education in BASE@40%	5,872.04	2,200.88	8,072.91
I.	Subsidized BASE Amount	206,872.32	195,142.91	402,015.23
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,446,112.21
1.	BASE Budget Limit	(V-A1)	1,041,444.44	
2.	Over-BASE Budget	(V-A2)	404,667.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		498,844.81
1.	Direct State Aid Paid By State	(V-B1)	498,844.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,880.00
D.	At Risk Student	(V-D)		3,837.43
E.	Indian Education For All	(V-E)		1,933.62
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,851.48

H.	Special Education Allowable Cost Payment	(V-H)		16,081.87
I.	Remaining Fund Balance Available	(V-I)		1,594.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,719.70
	1. Actual Non-Levy Revenue	(V-J1)	1,719.70	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		398,700.68
	1. Elementary County BASE Distribution	(V-L1)	205,181.90	
	2. High School County BASE Distribution	(V-L2)	193,518.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,041,444.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,667.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,667.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		36.14
	1. District Property Tax Levy Mills	(V-S1)	36.14	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		36.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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08 Chouteau

0154 Geraldine K-12

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01 General Fund

Adopted Budget	0001	1,446,112.21

Budget Uses

Expenditure Budget	0002	1,446,112.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,594.85
Direct State Aid	3110	498,844.81
Quality Educator	3111	116,880.00
At Risk Student	3112	3,837.43
Indian Education For All	3113	1,933.62
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	16,081.87
Data For Achievement	3116	1,851.48
Elementary County BASE Distribution	2250	205,181.90
High School County BASE Distribution	2260	193,518.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	319.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,400.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	404,667.77		
District Tax Levy			1110	404,667.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,446,112.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	97,839.97

Budget Uses

Expenditure Budget	0002	97,839.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,513.25
Contingency	0006	2,551.33
Over-Schedule	0011	69,775.39
Fund Balance for Budget	TFS48	41,545.43
Operating Reserve	0961	19,567.99
Unreserved Fund Balance Reappropriated	0970	21,977.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,016.14
State - On-Schedule Transportation Reimbursement	3210	21,048.45
District Tax Levy	1110	47,797.94
District Mills	999	4.27
Total Estimated Revenues to Fund Adopted Budget	0004	97,839.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-16739752

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	293,134.12

Budget Uses

Expenditure Budget	0002	293,134.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	217,425.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	217,425.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	75,708.82
District Mills	999	6.76
Total Estimated Revenues to Fund Adopted Budget	0004	293,134.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FORD EXPEDITON	2026	41,000.00	0.00	8,200.00	8,200.00
2021 Ford Expedition	2025	44,654.29	8,930.86	8,930.86	8,930.86
2020 FORD EXPEDITIOIN	2023	59,000.00	35,400.00	11,800.00	11,800.00
FORD EXPEDITION	2020	49,139.80	34,397.88	9,827.96	9,827.96
2016 BLUE BIRD	2015	160,000.00	181,333.34	32,000.00	32,000.00
2013 MICRO BIRD	2013	49,500.00	69,300.00	9,900.00	4,950.00
2010 THOMAS - 6207	2010	59,116.00	88,674.00	N/A	NA
2010 THOMAS - 6207 From Elementary	2010	31,832.00	47,748.00	N/A	NA
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					75,708.82

13 Tuition Fund

Adopted Budget	0001	43,541.71

Budget Uses

Expenditure Budget	0002	43,541.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,514.29
Unreserved Fund Balance Reappropriated	0970	1,514.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,027.42
District Mills	999	3.75
Total Estimated Revenues to Fund Adopted Budget	0004	43,541.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-16739752

14 Retirement Fund

Adopted Budget	0001	168,973.25

Budget Uses

Expenditure Budget	0002	168,973.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,722.22
Operating Reserve	0961	33,794.65
Unreserved Fund Balance Reappropriated	0970	2,927.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	166,045.68
Total Estimated Revenues to Fund Adopted Budget	0004	168,973.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,381.10

Budget Uses

Expenditure Budget	0002	4,381.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,381.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,381.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,381.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	877.80
District Tax Levy	1110	74,122.20
District Mills	999	6.62
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,975.92

Budget Uses

Expenditure Budget	0002	1,975.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,975.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,975.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,975.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

1

Taxable Value		11,195,898.00
Adopted Budget	0001	183,703.34

Budget Uses

Expenditure Budget	0002	183,703.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,703.34
Jurisdiction Mills	999	16.41
Total Estimated Revenues to Fund Adopted Budget	0004	183,703.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	04/30/2026	06/30/2036	750,000.00	692,500.00	57,500.00	34,101.67	250.00
High School Bond	04/30/2026	06/30/2036	750,000.00	692,500.00	57,500.00	34,101.67	250.00
Total Bond Requirements							183,703.34
Total Debt Service Requirements						0002	183,703.34

Budget Report
FY 2027

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-16739752

61 Building Reserve Fund

Adopted Budget		0001	160,907.09

Budget Uses

Expenditure Budget		0002	160,907.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	160,907.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	160,907.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	160,907.09

Budget Report
FY 2027

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-00961323

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	30	*	14	10,561,954

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jayme Simonis

(Signature) (Date)

Chairperson, School Trustees: Tom Scalese

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-00961323

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,241,181.02	117,821.74	10%	9.49%	0.00	862,057.25	379,123.77	35.90
10 Transportation	150,000.00	4,206.63	20%	2.80%	0.00	70,930.04	79,069.96	7.49
11 Bus Depreciation Reserve	287,113.12	0.00	N/A	0.00%	195,346.79	0.00	91,766.33	8.69
13 Tuition	53,000.00		N/A		4,092.21	0.00	48,907.79	4.63
14 Retirement	160,000.00	32,000.00	20%	20.00%	13,681.01	146,318.99		
17 Adult Education	3,926.42	0.00	35%	0.00%	3,926.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,409.86	0.00	N/A	0.00%	705.10	704.76	0.00	0.00
29 Flexibility	43,548.17	0.00	N/A	0.00%	35,717.36	7,830.81	0.00	0.00
61 Building Reserve	267,796.36	0.00	N/A	0.00%	132,621.36	61,057.64	74,117.36	7.01
Total of All Funds	2,207,974.95	154,028.37			386,090.25	1,148,899.49	672,985.21	63.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-00961323

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GESER K-6	22
M1	GEYSER 7-8	8
H1	GEYSER HS 9-12	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	401,659.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,400.00
D.	At Risk Student	(I-D)	3,429.05
E.	Indian Education For All	(I-E)	1,149.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,100.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,491.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,302.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	821,553.50
C.	Maximum Budget Limit	(II-C)	1,009,364.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	400,412.75
E.	Adopted Budget	(II-E)	1,221,966.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	836,142.18
H.	Maximum Budget Limit	(II-H)	1,024,568.75
I.	Highest Budget Without a Vote	(II-I)	1,241,181.02
J.	Highest Budget	(II-J)	1,241,181.02
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,241,181.02

Budget Report
FY 2027

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-00961323

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			117,821.74
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			117,821.74

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,551.92	2,939.15	9,491.07
B.	Special Education RSBG to Coop	1,685.10	617.87	2,302.97
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,294.81	1,422.81	4,717.62

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	215,677.80	119,892.50	335,570.30
		403,341.80	495,225.50	898,567.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	142,379.66	174,814.60	317,194.26
H.	Special Education in BASE@40%	3,294.81	1,422.81	4,717.62
I.	Subsidized BASE Amount	145,674.47	176,237.41	321,911.88
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,241,181.02
	1. BASE Budget Limit	(V-A1)	836,142.18	
	2. Over-BASE Budget	(V-A2)	405,038.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		401,659.58
	1. Direct State Aid Paid By State	(V-B1)	401,659.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,400.00
D.	At Risk Student	(V-D)		3,429.05
E.	Indian Education For All	(V-E)		1,149.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,100.88

H.	Special Education Allowable Cost Payment	(V-H)		9,491.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,715.10
	1. Actual Non-Levy Revenue	(V-J1)	13,715.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		308,196.78
	1. Elementary County BASE Distribution	(V-L1)	139,502.68	
	2. High School County BASE Distribution	(V-L2)	168,694.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		836,142.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,915.06
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	25,915.06	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		379,123.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		405,038.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.90
	1. District Property Tax Levy Mills	(V-S1)	35.90	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,241,181.02

Budget Uses

Expenditure Budget	0002	1,241,181.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	401,659.58
Quality Educator	3111	97,400.00
At Risk Student	3112	3,429.05
Indian Education For All	3113	1,149.72
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,491.07
Data For Achievement	3116	1,100.88
Elementary County BASE Distribution	2250	139,502.68
High School County BASE Distribution	2260	168,694.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,715.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,915.06
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	379,123.77		
District Tax Levy			1110	379,123.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,241,181.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,481.85
Contingency	0006	6,448.19
Over-Schedule	0011	79,069.96
Fund Balance for Budget	TFS48	4,206.63
Operating Reserve	0961	4,206.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,732.51
State - On-Schedule Transportation Reimbursement	3210	53,197.53
District Tax Levy	1110	79,069.96
District Mills	999	7.49
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0473 Geyser K-12 Schools

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	287,113.12

Budget Uses

Expenditure Budget	0002	287,113.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,346.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,346.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	91,766.33
District Mills	999	8.69
Total Estimated Revenues to Fund Adopted Budget	0004	287,113.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Gap Bus 2021 Chevy Express	2026	50,000.00	0.00	10,000.00	10,000.00
2021 Ford Expedition E Bus Grey	2022	66,000.00	13,200.00	13,200.00	13,200.00
2019 Ford Expedition E-Bus	2020	66,470.00	26,588.00	13,294.00	13,294.00
Thomas 251TS 2020	2019	45,696.00	27,417.60	9,139.20	9,139.20
Thomas 251TS 2020 - Elementary	2019	45,696.00	27,417.60	9,139.20	9,139.20
2018 thomas minitour 051m	2018	34,920.00	27,936.00	6,984.00	6,984.00
2018 thomas minitour 051m - Elementary	2018	34,920.00	28,436.00	6,984.00	6,984.00
2016 THOMAS MINOTOUR	2017	32,741.00	32,142.80	6,548.20	6,548.20
2016 THOMAS MINOTOUR - Elementary	2017	32,741.00	34,142.80	6,548.20	6,548.20
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	38,600.00	5,950.00	5,950.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE - Elementary	2015	29,750.00	40,645.47	5,950.00	3,979.53
1996 WHITE MCI CRUISER	2013	22,500.00	33,750.00	N/A	NA
1996 WHITE MCI CRUISER - Elementary	2013	22,500.00	33,750.00	N/A	NA
Total					91,766.33

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23 Judith Basin

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13 Tuition Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,092.21
Unreserved Fund Balance Reappropriated	0970	4,092.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,907.79
District Mills	999	4.63
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,681.01
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	13,681.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,318.99
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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23 Judith Basin

0473 Geyser K-12 Schools

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17 Adult Education Fund

Adopted Budget	0001	3,926.42

Budget Uses

Expenditure Budget	0002	3,926.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,926.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,926.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,926.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,409.86

Budget Uses

Expenditure Budget	0002	1,409.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	705.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	704.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,409.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	43,548.17

Budget Uses

Expenditure Budget	0002	43,548.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,717.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,717.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,830.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,548.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0473 Geyser K-12 Schools

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61 Building Reserve Fund

Adopted Budget	0001	267,796.36

Budget Uses

Expenditure Budget	0002	267,796.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,621.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,621.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,057.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	74,117.36
District Mills		999	7.01
Building Reserve Voted Mills		0134	4.73
Building Reserve Permissive Mills		0135	2.28
Total Estimated Revenues to Fund Adopted Budget		0004	267,796.36

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	200,000.00	10	612	20,000.00	20,000.00	20,000.00
05/05/2026	300,000.00	10	612	0.00	30,000.00	30,000.00
Total						50,000.00

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1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	528,469

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Stevenson

(Signature) (Date)

Chairperson, School Trustees: Richard Stahl

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

Submit ID: 1217-52406347

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	178,400.48	0.00	10%	0.00%	31,776.53	146,623.95	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	110,171.27	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	697.67	0.00	N/A	0.00%	547.30	150.37	0.00	0.00
29 Flexibility	27,000.00	0.00	N/A	0.00%	27,000.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	206,098.15	0.00			169,495.10	146,774.32	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	81,783.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,376.00
D.	At Risk Student	(I-D)	3,083.78
E.	Indian Education For All	(I-E)	470.34
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	450.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,033.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,011.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	162,436.95
C.	Maximum Budget Limit	(II-C)	196,587.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,371.71
E.	Adopted Budget	(II-E)	192,808.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	178,400.48
H.	Maximum Budget Limit	(II-H)	216,408.24
I.	Highest Budget Without a Vote	(II-I)	216,408.24
J.	Highest Budget	(II-J)	216,408.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	178,400.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			31,776.53
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	31,776.53		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			31,776.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			178,400.48
	1. BASE Budget Limit	(V-A1)	178,400.48		
	2. Over-BASE Budget	(V-A2)	0.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			81,783.75
	1. Direct State Aid Paid By State	(V-B1)	81,783.75		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			23,376.00
D.	At Risk Student	(V-D)			3,083.78
E.	Indian Education For All	(V-E)			470.34
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			450.36
H.	Special Education Allowable Cost Payment	(V-H)			3,033.18
I.	Remaining Fund Balance Available	(V-I)			31,776.53
J.	Non-Levy Revenue and Funding Sources	(V-J)			2,849.63
	1. Actual Non-Levy Revenue	(V-J1)	2,849.63		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			31,576.91
	1. Elementary County BASE Distribution	(V-L1)	31,576.91		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			178,400.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			17,840.05
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,840.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

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1217 Gildford Colony Elem

01 General Fund

Adopted Budget	0001	178,400.48

Budget Uses

Expenditure Budget	0002	170,764.43
Add To Fund Balance	0003	7,636.05
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,776.53
Direct State Aid	3110	81,783.75
Quality Educator	3111	23,376.00
At Risk Student	3112	3,083.78
Indian Education For All	3113	470.34
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,033.18
Data For Achievement	3116	450.36
Elementary County BASE Distribution	2250	31,576.91
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	657.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,192.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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1217 Gildford Colony Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	178,400.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,171.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,171.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	110,171.27

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	697.67

Budget Uses

Expenditure Budget	0002	547.30
Add To Fund Balance	0003	150.37
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	547.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	547.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	150.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	697.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 563	225	15,935,146

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janice Helmick

(Signature) (Date)

Chairperson, School Trustees: Blaine White

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,449,199.34	732,646.74	10%	9.84%	0.00	6,093,421.34	1,355,778.00	85.08
10 Transportation	800,000.00	95,975.87	20%	12.00%	0.00	164,971.76	635,028.24	39.85
11 Bus Depreciation Reserve	288,000.00	0.00	N/A	0.00%	32,653.86	969.77	254,376.37	15.96
13 Tuition	300,000.00		N/A		11,089.00	0.00	288,911.00	18.13
14 Retirement	1,325,000.00	265,000.00	20%	20.00%	226,005.07	1,098,994.93		
17 Adult Education	90,000.00	0.00	35%	0.00%	25,932.46	0.00	64,067.54	4.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	113,000.00	0.00	N/A	0.00%	17,420.56	5,579.44	90,000.00	5.65
29 Flexibility	76,000.00	0.00	N/A	0.00%	30,559.37	45,440.63	0.00	0.00
61 Building Reserve	213,000.00	0.00	N/A	0.00%	40,164.69	138,320.31	34,515.00	2.17
Total of All Funds	10,654,199.34	1,093,622.61			383,825.01	7,547,698.18	2,722,676.15	170.86

50 Debt Service Tax Jurisdiction								
01	1,441,843.76	0.00	20-9-438	0.00%	17,989.84	0.00	1,423,853.92	89.35

Budget Report
FY 2027

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0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	437 *
M1	GLASGOW 7-8	126 *
H1	GLASGOW HS 9-12	225

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,896,687.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	512,588.93
D.	At Risk Student	(I-D)	24,728.95
E.	Indian Education For All	(I-E)	20,590.44
F.	American Indian Achievement Gap	(I-F)	23,552.00
G.	Data For Achievement	(I-G)	19,715.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	183,868.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	805
B.	BASE Budget Limit	(II-B)	6,010,624.53
C.	Maximum Budget Limit	(II-C)	7,418,881.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,369,045.79
E.	Adopted Budget	(II-E)	7,379,670.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,042,821.00
H.	Maximum Budget Limit	(II-H)	7,449,199.34
I.	Highest Budget Without a Vote	(II-I)	7,449,199.34
J.	Highest Budget	(II-J)	7,449,199.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	37,332.55
M.	Adopted Budget	(II-M)	7,449,199.34

Budget Report
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0926 Glasgow K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			732,646.74
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			732,646.74

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	131,080.09	52,788.39	183,868.48
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	52,432.04	21,115.36	73,547.39

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	209,560.00	375,333.00	584,893.00
F.	100% Of Per Student Entitlement	3,980,418.30	1,914,975.00	5,895,393.30
		4,189,978.30	2,290,308.00	6,480,286.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,479,062.34	808,478.72	2,287,541.06
H.	Special Education in BASE@40%	52,432.04	21,115.36	73,547.39
I.	Subsidized BASE Amount	1,531,494.38	829,594.08	2,361,088.45
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,449,199.34
	1. BASE Budget Limit	(V-A1)	6,042,821.00	
	2. Over-BASE Budget	(V-A2)	1,406,378.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,896,687.98
	1. Direct State Aid Paid By State	(V-B1)	2,896,687.98	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		512,588.93
D.	At Risk Student	(V-D)		24,728.95
E.	Indian Education For All	(V-E)		20,590.44
F.	American Indian Achievement Gap	(V-F)		23,552.00
G.	Data For Achievement	(V-G)		19,715.76

H.	Special Education Allowable Cost Payment	(V-H)		183,868.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,852.22
	1. Actual Non-Levy Revenue	(V-J1)	33,852.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,327,236.24
	1. Elementary County BASE Distribution	(V-L1)	1,509,490.44	
	2. High School County BASE Distribution	(V-L2)	817,745.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,042,821.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,600.34
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	50,600.34	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,355,778.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,406,378.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		85.08
	1. District Property Tax Levy Mills	(V-S1)	85.08	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		85.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	7,449,199.34

Budget Uses

Expenditure Budget	0002	7,449,199.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,896,687.98
Quality Educator	3111	512,588.93
At Risk Student	3112	24,728.95
Indian Education For All	3113	20,590.44
American Indian Achievement Gap	3114	23,552.00
State Special Education Allowable Cost Payment to Districts	3115	183,868.48
Data For Achievement	3116	19,715.76
Elementary County BASE Distribution	2250	1,509,490.44
High School County BASE Distribution	2260	817,745.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	30,260.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,592.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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53 Valley
0926 Glasgow K-12 Schools

Submit ID: 0926-02418066

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50,600.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,355,778.00		
District Tax Levy			1110	1,355,778.00
Total Estimated Revenues to Fund Adopted Budget			0004	7,449,199.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	50,000.00

Transportation Schedule Data

On-Schedule	0005	149,974.33
Contingency	0006	14,997.43
Over-Schedule	0011	635,028.24
Fund Balance for Budget	TFS48	95,975.87
Operating Reserve	0961	95,975.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	41,242.94
State - On-Schedule Transportation Reimbursement	3210	123,728.82
District Tax Levy	1110	635,028.24
District Mills	999	39.85
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	288,000.00

Budget Uses

Expenditure Budget	0002	288,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,653.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,653.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	969.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	254,376.37
District Mills	999	15.96
Total Estimated Revenues to Fund Adopted Budget	0004	288,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
EHY296 - CRUISER #4 (2014)	2025	88,555.00	17,711.00	17,711.00	17,711.00
EHY297 CRUISER #3-2023	2025	395,855.00	79,171.00	79,171.00	79,171.00
CSJ195 - E Bus #9 (2024)	2024	77,350.00	30,940.00	15,470.00	15,470.00
CSJ207 - E BUS #2 (2023)	2023	71,700.00	43,020.00	14,340.00	14,340.00
CSJ196 YELLOW #5-2022	2022	96,350.00	66,610.00	19,270.00	19,270.00
CSJ199 – YELLOW #8 (2022)	2022	97,350.00	67,310.00	19,470.00	19,470.00
CSJ203 - CRUISER #1 (2014)	2021	197,696.86	148,640.72	39,539.37	39,539.37
CRV369 - YELLOW #3 (2021)	2020	77,000.00	69,300.00	15,400.00	15,400.00
CSJ206 - YELLOW #1 (2021)	2020	88,750.00	79,875.00	17,750.00	17,750.00
20-7709B YELLOW #11-2017	2018	65,500.00	82,600.00	13,100.00	13,100.00
20-415 YELLOW #6-2016	2015	87,700.00	128,395.00	17,540.00	3,155.00
20-427 YELLOW #9-2014	2015	48,000.00	72,000.00	N/A	NA
20-336 YELLOW #10-2015	2014	93,000.00	139,500.00	N/A	NA
20-257 YELLOW #7-2013	2013	89,000.00	133,500.00	N/A	NA
20-326 CRUISER #2-2000	2009	135,025.00	202,537.50	N/A	NA
Total					254,376.37

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,089.00
Unreserved Fund Balance Reappropriated	0970	11,089.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	288,911.00
District Mills	999	18.13
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,325,000.00

Budget Uses

Expenditure Budget	0002	1,325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	491,005.07
Operating Reserve	0961	265,000.00
Unreserved Fund Balance Reappropriated	0970	226,005.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,098,994.93
Total Estimated Revenues to Fund Adopted Budget	0004	1,325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,932.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,932.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,067.54
District Mills	999	4.02
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

28 Technology Fund

Adopted Budget	0001	113,000.00

Budget Uses

Expenditure Budget	0002	113,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,420.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,420.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	486.12
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,093.32
District Tax Levy	1110	90,000.00
District Mills	999	5.65
Total Estimated Revenues to Fund Adopted Budget	0004	113,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,559.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,559.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	655.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	44,785.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

50 Debt Service Fund

01

Taxable Value		15,935,146.00
Adopted Budget	0001	1,441,843.76

Budget Uses

Expenditure Budget	0002	1,441,843.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,989.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,989.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,423,853.92
Jurisdiction Mills	999	89.35
Total Estimated Revenues to Fund Adopted Budget	0004	1,441,843.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	687,000.00	103,000.00	25,700.00	200.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	2,748,000.00	412,000.00	102,800.00	200.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	539,000.00	79,000.00	24,728.76	200.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	2,156,000.00	316,000.00	98,915.00	200.00
Elementary Bond	06/18/2025	06/30/2040	1,116,500.00	1,012,550.00	53,900.00	53,322.50	200.00
High School Bond	06/18/2025	06/30/2040	1,783,500.00	1,617,450.00	86,100.00	85,177.50	200.00
Total Bond Requirements							1,441,843.76

Total Debt Service Requirements	0002	1,441,843.76

Budget Report
FY 2027

53 Valley

Submit ID: 0926-02418066

0926 Glasgow K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	213,000.00

Budget Uses

Expenditure Budget		0002	213,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,164.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,164.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	260.31
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	138,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	34,515.00
District Mills		999	2.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.17
Total Estimated Revenues to Fund Adopted Budget		0004	213,000.00

Budget Report
FY 2027

11 Dawson

0206 Glendive Elem

Submit ID: 0206-00677148

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 782	N/A	16,819,419

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

0206 Glendive Elem

Submit ID: 0206-00677148

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,070,782.40	0.00	10%	0.00%	0.00	5,516,563.14	1,554,219.26	92.41
10 Transportation	1,000,000.00	200,000.00	20%	20.00%	534,982.22	174,544.23	290,473.55	17.27
11 Bus Depreciation Reserve	340,625.03	0.00	N/A	0.00%	181,684.03	0.00	158,941.00	9.45
13 Tuition	309,279.78		N/A		41,832.12	0.00	267,447.66	15.90
14 Retirement	1,500,000.00	300,000.00	20%	20.00%	512,295.05	987,704.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	72,279.92	0.00	N/A	0.00%	47,666.03	4,613.89	20,000.00	1.19
29 Flexibility	42,806.06	0.00	N/A	0.00%	31,033.12	11,772.94	0.00	0.00
61 Building Reserve	803,750.11	0.00	N/A	0.00%	272,670.11	104,580.00	426,500.00	25.36
Total of All Funds	11,139,523.30	500,000.00			1,622,162.68	6,799,779.15	2,717,581.47	161.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

0206 Glendive Elem

Submit ID: 0206-00677148

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	617 *
M1	GLENDIVE 7-8	165 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,560,677.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	534,196.14
D.	At Risk Student	(I-D)	26,356.68
E.	Indian Education For All	(I-E)	20,433.66
F.	American Indian Achievement Gap	(I-F)	6,656.00
G.	Data For Achievement	(I-G)	19,565.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	202,814.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	792
B.	BASE Budget Limit	(II-B)	5,445,334.72
C.	Maximum Budget Limit	(II-C)	6,719,814.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,567,598.14
E.	Adopted Budget	(II-E)	7,012,932.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,474,016.82
H.	Maximum Budget Limit	(II-H)	6,741,422.58
I.	Highest Budget Without a Vote	(II-I)	7,070,782.40
J.	Highest Budget	(II-J)	7,070,782.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,070,782.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,070,782.40
	1. BASE Budget Limit	(V-A1)	5,474,016.82	
	2. Over-BASE Budget	(V-A2)	1,596,765.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,560,677.85
	1. Direct State Aid Paid By State	(V-B1)	2,560,677.85	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		534,196.14
D.	At Risk Student	(V-D)		26,356.68
E.	Indian Education For All	(V-E)		20,433.66
F.	American Indian Achievement Gap	(V-F)		6,656.00
G.	Data For Achievement	(V-G)		19,565.64
H.	Special Education Allowable Cost Payment	(V-H)		202,814.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,254.63
	1. Actual Non-Levy Revenue	(V-J1)	1,254.63	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,102,061.89
	1. Elementary County BASE Distribution	(V-L1)	2,102,061.89	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,474,016.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		42,546.32
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	42,546.32	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,554,219.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,596,765.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		92.41
	1. District Property Tax Levy Mills	(V-S1)	92.41	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		92.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
11 Dawson

0206 Glendive Elem

Submit ID: 0206-00677148

01 General Fund

Adopted Budget	0001	7,070,782.40

Budget Uses

Expenditure Budget	0002	7,070,782.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,560,677.85
Quality Educator	3111	534,196.14
At Risk Student	3112	26,356.68
Indian Education For All	3113	20,433.66
American Indian Achievement Gap	3114	6,656.00
State Special Education Allowable Cost Payment to Districts	3115	202,814.33
Data For Achievement	3116	19,565.64
Elementary County BASE Distribution	2250	2,102,061.89
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	848.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	406.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,546.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,554,219.26		
District Tax Levy			1110	1,554,219.26
Total Estimated Revenues to Fund Adopted Budget			0004	7,070,782.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	158,677.12
Contingency	0006	15,867.11
Over-Schedule	0011	825,455.77
Fund Balance for Budget	TFS48	734,982.22
Operating Reserve	0961	200,000.00
Unreserved Fund Balance Reappropriated	0970	534,982.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,636.05
State - On-Schedule Transportation Reimbursement	3210	130,908.18
District Tax Levy	1110	290,473.55
District Mills	999	17.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	340,625.03

Budget Uses

Expenditure Budget	0002	340,625.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,684.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,684.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	158,941.00
District Mills	999	9.45
Total Estimated Revenues to Fund Adopted Budget	0004	340,625.03

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUEBIRD ALL AMERICAN	2023	117,150.00	0.00	23,430.00	23,430.00
2023 BLUEBIRD VISION	2023	106,150.00	0.00	21,230.00	21,230.00
2019 Blue Bird #352329	2018	96,000.00	19,200.00	19,200.00	19,200.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	22,621.71	5,000.00	5,000.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	19,200.00	9,600.00	9,600.00
2014 Blue Bird #04936	2014	90,400.00	18,080.00	18,080.00	18,080.00
2011 THOMAS 72 PASS	2012	79,552.00	45,619.49	15,910.40	15,910.00
2009 International 72 Pass Yellow Bus	2009	84,460.00	70,941.60	16,892.00	16,892.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	84,460.00	16,892.00	16,892.00
2008 Thomas #89028	2006	63,535.00	76,242.00	12,707.00	12,707.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	103,234.50	N/A	NA
2005 Bluebird 72 PASS #5132	2005	68,823.00	103,234.50	N/A	NA
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	63,054.00	N/A	NA
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	72,450.00	N/A	NA
1996 CHEV. 16 #1735	1996	33,930.00	50,895.00	N/A	NA
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					158,941.00

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13 Tuition Fund

Adopted Budget	0001	309,279.78

Budget Uses

Expenditure Budget	0002	309,279.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,832.12
Unreserved Fund Balance Reappropriated	0970	41,832.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	267,447.66
District Mills	999	15.90
Total Estimated Revenues to Fund Adopted Budget	0004	309,279.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	812,295.05
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	512,295.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	987,704.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	72,279.92

Budget Uses

Expenditure Budget	0002	72,279.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,666.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,666.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,613.89
District Tax Levy	1110	20,000.00
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	72,279.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	42,806.06

Budget Uses

Expenditure Budget	0002	42,806.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,033.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,033.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,772.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,806.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	803,750.11

Budget Uses

Expenditure Budget	0002	803,750.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	272,670.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	272,670.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	104,580.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
District Tax Levy		1110	426,500.00
District Mills		999	25.36
Building Reserve Voted Mills		0134	23.78
Building Reserve Permissive Mills		0135	1.58
Total Estimated Revenues to Fund Adopted Budget		0004	803,750.11

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
08/08/2023	2,000,000.00	5	612	1,200,000.00	400,000.00	400,000.00
Total						400,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	816,256

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Saville

(Signature) (Date)

Chairperson, School Trustees: Julie Taylor

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	196,866.76	19,372.31	10%	9.84%	0.00	178,579.41	18,287.35	22.40
10 Transportation	20,000.00	4,000.00	20%	20.00%	7,199.97	500.00	12,300.03	15.07
11 Bus Depreciation Reserve	22,559.31	0.00	N/A	0.00%	15,613.51	0.00	6,945.80	8.51
13 Tuition	20,000.00		N/A		280.65	0.00	19,719.35	24.16
14 Retirement	30,000.00	6,000.00	20%	20.00%	8,078.56	21,921.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	203.95	0.00	N/A	0.00%	65.68	138.27	0.00	0.00
29 Flexibility	26,395.09	0.00	N/A	0.00%	25,495.09	900.00	0.00	0.00
61 Building Reserve	171,107.57	0.00	N/A	0.00%	130,607.57	32,400.00	8,100.00	9.92
Total of All Funds	487,132.68	29,372.31			187,341.03	234,439.12	65,352.53	80.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,713.60
D.	At Risk Student	(I-D)	3,365.80
E.	Indian Education For All	(I-E)	391.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	193,625.31
C.	Maximum Budget Limit	(II-C)	234,711.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	211,912.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	164,040.78
H.	Maximum Budget Limit	(II-H)	199,695.31
I.	Highest Budget Without a Vote	(II-I)	196,866.76
J.	Highest Budget	(II-J)	213,119.04
K.	Highest Voted Amount	(II-K)	16,252.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	196,866.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,372.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,372.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		196,866.76
	1. BASE Budget Limit	(V-A1)	164,040.78	
	2. Over-BASE Budget	(V-A2)	32,825.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
	1. Direct State Aid Paid By State	(V-B1)	72,815.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,713.60
D.	At Risk Student	(V-D)		3,365.80
E.	Indian Education For All	(V-E)		391.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,332.69
	1. Actual Non-Levy Revenue	(V-J1)	2,332.69	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		56,518.38
	1. Elementary County BASE Distribution	(V-L1)	56,518.38	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		164,040.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,538.63
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	14,538.63	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,825.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.40
1.	District Property Tax Levy Mills	(V-S1)	22.40	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	196,866.76

Budget Uses

Expenditure Budget	0002	196,866.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	72,815.41
Quality Educator	3111	25,713.60
At Risk Student	3112	3,365.80
Indian Education For All	3113	391.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	56,518.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,332.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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50 Teton

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,538.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	18,287.35
Total Estimated Revenues to Fund Adopted Budget			0004	196,866.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	20,000.00
Fund Balance for Budget	TFS48	11,199.97
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	7,199.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	12,300.03
District Mills	999	15.07
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	22,559.31

Budget Uses

Expenditure Budget	0002	22,559.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,613.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,613.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,945.80
District Mills	999	8.51
Total Estimated Revenues to Fund Adopted Budget	0004	22,559.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2024	34,729.00	13,891.60	6,945.80	6,945.80
Total					6,945.80

Budget Report
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13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	280.65
Unreserved Fund Balance Reappropriated	0970	280.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,719.35
District Mills	999	24.16
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0896 Golden Ridge Elem

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14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,078.56
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	8,078.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,921.44
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	203.95

Budget Uses

Expenditure Budget	0002	203.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	138.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	203.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	26,395.09

Budget Uses

Expenditure Budget	0002	26,395.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,495.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,495.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,395.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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61 Building Reserve Fund

Adopted Budget		0001	171,107.57

Budget Uses

Expenditure Budget		0002	171,107.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	130,607.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	130,607.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,100.00
District Mills		999	9.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.92
Total Estimated Revenues to Fund Adopted Budget		0004	171,107.57

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,903,554

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Hughes

(Signature) (Date)

Chairperson, School Trustees: Daniel Melle

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,601.74	15,657.63	10%	14.83%	393.42	97,208.32	8,000.00	4.20
10 Transportation	5,953.50	1,190.70	20%	20.00%	1,306.76	695.35	3,951.39	2.08
11 Bus Depreciation Reserve	124,492.94	0.00	N/A	0.00%	124,492.94	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,895.00	2,979.00	20%	20.00%	1,197.61	13,697.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	209.32	0.00	N/A	0.00%	127.04	82.28	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.72	0.00	N/A	0.00%	0.72	0.00	0.00	0.00
Total of All Funds	251,153.22	19,827.33			127,518.49	111,683.34	11,951.39	6.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,895.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,792.00
D.	At Risk Student	(I-D)	316.49
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	175.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,179.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	393.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	89,367.46
C.	Maximum Budget Limit	(II-C)	110,098.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	97,367.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	97,601.74
H.	Maximum Budget Limit	(II-H)	120,941.79
I.	Highest Budget Without a Vote	(II-I)	105,601.74
J.	Highest Budget	(II-J)	120,941.79
K.	Highest Voted Amount	(II-K)	15,340.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,601.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,560.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,097.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,097.46	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		393.42
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	393.42	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,051.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,601.74
	1. BASE Budget Limit	(V-A1)	97,601.74	
	2. Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,895.90
	1. Direct State Aid Paid By State	(V-B1)	48,895.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,792.00
D.	At Risk Student	(V-D)		316.49
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		175.14
H.	Special Education Allowable Cost Payment	(V-H)		1,179.57
I.	Remaining Fund Balance Available	(V-I)		393.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		598.69
	1. Actual Non-Levy Revenue	(V-J1)	598.69	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		38,250.53
	1. Elementary County BASE Distribution	(V-L1)	38,250.53	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		97,601.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.20
	1. District Property Tax Levy Mills	(V-S1)	4.20	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
01 Beaverhead
0003 Grant Elem

Submit ID: 0003-38891816

01 General Fund

Adopted Budget	0001	105,601.74

Budget Uses

Expenditure Budget	0002	105,601.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	393.42
Direct State Aid	3110	48,895.90
Quality Educator	3111	7,792.00
At Risk Student	3112	316.49
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,179.57
Data For Achievement	3116	175.14
Elementary County BASE Distribution	2250	38,250.53
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	482.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	116.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	8,000.00	
District Tax Levy		1110	8,000.00
Total Estimated Revenues to Fund Adopted Budget		0004	105,601.74
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

10 Transportation Fund

Adopted Budget	0001	5,953.50

Budget Uses

Expenditure Budget	0002	5,953.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	595.35
Contingency	0006	100.00
Over-Schedule	0011	5,258.15
Fund Balance for Budget	TFS48	2,497.46
Operating Reserve	0961	1,190.70
Unreserved Fund Balance Reappropriated	0970	1,306.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	173.83
State - On-Schedule Transportation Reimbursement	3210	521.52
District Tax Levy	1110	3,951.39
District Mills	999	2.08
Total Estimated Revenues to Fund Adopted Budget	0004	5,953.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	124,492.94

Budget Uses

Expenditure Budget	0002	124,492.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,492.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,492.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	124,492.94

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

14 Retirement Fund

Adopted Budget	0001	14,895.00

Budget Uses

Expenditure Budget	0002	14,895.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,176.61
Operating Reserve	0961	2,979.00
Unreserved Fund Balance Reappropriated	0970	1,197.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,697.39
Total Estimated Revenues to Fund Adopted Budget	0004	14,895.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

28 Technology Fund

Adopted Budget	0001	209.32

Budget Uses

Expenditure Budget	0002	209.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	209.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-38891816

61 Building Reserve Fund

Adopted Budget	0001	0.72

Budget Uses

Expenditure Budget	0002	0.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.72

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 56	N/A	3,056,502

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	706,644.97	154,614.66	10%	21.88%	0.00	564,891.82	141,753.15	46.38
10 Transportation	145,000.00	29,000.00	20%	20.00%	65,637.06	38,552.64	40,810.30	13.35
11 Bus Depreciation Reserve	279,209.27	0.00	N/A	0.00%	233,301.17	0.00	45,908.10	15.02
13 Tuition	10,018.00		N/A		322.91	0.00	9,695.09	3.17
14 Retirement	101,000.00	20,200.00	20%	20.00%	8,618.76	92,381.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,656.09	0.00	N/A	0.00%	35,194.04	462.05	0.00	0.00
29 Flexibility	3,317.12	0.00	N/A	0.00%	1,987.07	1,330.05	0.00	0.00
61 Building Reserve	353,317.38	0.00	N/A	0.00%	296,147.38	37,336.00	19,834.00	6.49
Total of All Funds	1,634,162.83	203,814.66			641,208.39	734,953.80	258,000.64	84.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	44 *
M1	GRASS RANGE 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	261,338.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,143.82
D.	At Risk Student	(I-D)	2,504.59
E.	Indian Education For All	(I-E)	1,463.28
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,401.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,931.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,977.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	541,828.77
C.	Maximum Budget Limit	(II-C)	665,309.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,149.80
E.	Adopted Budget	(II-E)	701,978.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	548,182.90
H.	Maximum Budget Limit	(II-H)	674,274.45
I.	Highest Budget Without a Vote	(II-I)	706,644.97
J.	Highest Budget	(II-J)	706,644.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	706,644.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			70,664.50
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			83,950.16
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	83,950.16		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			154,614.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		706,644.97
	1. BASE Budget Limit	(V-A1)	548,182.90	
	2. Over-BASE Budget	(V-A2)	158,462.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		261,338.46
	1. Direct State Aid Paid By State	(V-B1)	261,338.46	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,143.82
D.	At Risk Student	(V-D)		2,504.59
E.	Indian Education For All	(V-E)		1,463.28
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,401.12
H.	Special Education Allowable Cost Payment	(V-H)		8,931.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,450.42
	1. Actual Non-Levy Revenue	(V-J1)	6,450.42	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		204,694.18
	1. Elementary County BASE Distribution	(V-L1)	204,694.18	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		548,182.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,708.92
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	16,708.92	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,753.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,462.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		46.38
	1. District Property Tax Levy Mills	(V-S1)	46.38	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		46.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	706,644.97

Budget Uses

Expenditure Budget	0002	706,644.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	261,338.46
Quality Educator	3111	61,143.82
At Risk Student	3112	2,504.59
Indian Education For All	3113	1,463.28
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	8,931.03
Data For Achievement	3116	1,401.12
Elementary County BASE Distribution	2250	204,694.18
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,450.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
0268 Grass Range Elem

Submit ID: 0268-29481016

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,708.92
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	141,753.15		
District Tax Levy			1110	141,753.15
Total Estimated Revenues to Fund Adopted Budget			0004	706,644.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	139,720.58
Add To Fund Balance	0003	5,279.42

Transportation Schedule Data

On-Schedule	0005	35,047.86
Contingency	0006	3,504.79
Over-Schedule	0011	106,447.35
Fund Balance for Budget	TFS48	94,637.06
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	65,637.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,638.16
State - On-Schedule Transportation Reimbursement	3210	28,914.48
District Tax Levy	1110	40,810.30
District Mills	999	13.35
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	279,209.27

Budget Uses

Expenditure Budget	0002	279,209.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	233,301.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	233,301.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	45,908.10
District Mills	999	15.02
Total Estimated Revenues to Fund Adopted Budget	0004	279,209.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Collins 2026-24 passenger gas bus #5	2026	58,940.26	0.00	11,788.05	11,788.05
Bus-IC 2022-60 passenger	2022	48,802.23	29,281.35	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	15,319.00	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	27,293.50	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	79,185.50	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	69,000.00	N/A	NA
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Total					45,908.10

13 Tuition Fund

Adopted Budget	0001	10,018.00

Budget Uses

Expenditure Budget	0002	10,018.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	322.91
Unreserved Fund Balance Reappropriated	0970	322.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,695.09
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	10,018.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

14 Retirement Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,818.76
Operating Reserve	0961	20,200.00
Unreserved Fund Balance Reappropriated	0970	8,618.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	92,381.24
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,656.09

Budget Uses

Expenditure Budget	0002	35,656.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,194.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,194.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	462.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,656.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

29 Flexibility Fund

Adopted Budget	0001	3,317.12

Budget Uses

Expenditure Budget	0002	3,317.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,987.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,987.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,330.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,317.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-29481016

61 Building Reserve Fund

Adopted Budget	0001	353,317.38

Budget Uses

Expenditure Budget	0002	353,317.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,147.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296,147.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,336.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
District Tax Levy		1110	19,834.00
District Mills		999	6.49
Building Reserve Voted Mills		0134	3.44
Building Reserve Permissive Mills		0135	3.05
Total Estimated Revenues to Fund Adopted Budget		0004	353,317.38

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	42,000.00	5,250.00	5,250.00
05/07/2024	52,500.00	10	612	10,500.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	29	3,230,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	689,243.86	146,176.45	10%	21.21%	0.00	565,321.44	123,922.42	38.36
10 Transportation	145,000.00	29,000.00	20%	20.00%	61,024.31	37,212.63	46,763.06	14.48
11 Bus Depreciation Reserve	296,457.48	0.00	N/A	0.00%	250,549.38	0.00	45,908.10	14.21
13 Tuition	9,068.00		N/A		262.26	0.00	8,805.74	2.73
14 Retirement	76,500.00	15,300.00	20%	20.00%	10,044.26	66,455.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,768.87	0.00	N/A	0.00%	29,300.44	468.43	0.00	0.00
29 Flexibility	13,217.42	0.00	N/A	0.00%	7,755.15	5,462.27	0.00	0.00
61 Building Reserve	332,499.69	0.00	N/A	0.00%	278,779.69	34,576.00	19,144.00	5.93
Total of All Funds	1,591,755.32	190,476.45			637,715.49	709,496.51	244,543.32	75.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0269-04217885

0269 Grass Range H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	278,737.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,617.15
D.	At Risk Student	(I-D)	2,691.05
E.	Indian Education For All	(I-E)	757.77
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	725.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,622.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,572.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	534,956.33
C.	Maximum Budget Limit	(II-C)	662,835.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	137,577.27
E.	Adopted Budget	(II-E)	672,533.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	555,750.55
H.	Maximum Budget Limit	(II-H)	689,243.86
I.	Highest Budget Without a Vote	(II-I)	689,243.86
J.	Highest Budget	(II-J)	689,243.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	689,243.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			68,924.39
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			77,252.06
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	77,252.06		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			146,176.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			689,243.86
	1. BASE Budget Limit	(V-A1)	555,750.55		
	2. Over-BASE Budget	(V-A2)	133,493.31		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			278,737.13
	1. Direct State Aid Paid By State	(V-B1)	278,737.13		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			38,617.15
D.	At Risk Student	(V-D)			2,691.05
E.	Indian Education For All	(V-E)			757.77
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			725.58
H.	Special Education Allowable Cost Payment	(V-H)			9,622.50
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			5,173.55
	1. Actual Non-Levy Revenue	(V-J1)	5,173.55		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			219,425.82
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	219,425.82		
M.	**Subtotal of BASE Budget Revenue	(V-M)			555,750.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			9,570.89
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	9,570.89	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,922.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		133,493.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		38.36
	1. District Property Tax Levy Mills	(V-S1)	38.36	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		38.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

01 General Fund

Adopted Budget	0001	689,243.86

Budget Uses

Expenditure Budget	0002	689,243.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	278,737.13
Quality Educator	3111	38,617.15
At Risk Student	3112	2,691.05
Indian Education For All	3113	757.77
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,622.50
Data For Achievement	3116	725.58
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	219,425.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,173.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
0269 Grass Range H S

Submit ID: 0269-04217885

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,570.89
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	123,922.42		
District Tax Levy			1110	123,922.42
Total Estimated Revenues to Fund Adopted Budget			0004	689,243.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	139,876.76
Add To Fund Balance	0003	5,123.24

Transportation Schedule Data

On-Schedule	0005	33,829.66
Contingency	0006	3,382.97
Over-Schedule	0011	107,787.37
Fund Balance for Budget	TFS48	90,024.31
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	61,024.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,303.15
State - On-Schedule Transportation Reimbursement	3210	27,909.48
District Tax Levy	1110	46,763.06
District Mills	999	14.48
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	296,457.48

Budget Uses

Expenditure Budget	0002	296,457.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	250,549.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,549.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	45,908.10
District Mills	999	14.21
Total Estimated Revenues to Fund Adopted Budget	0004	296,457.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Collins 2026-24 passenger gas bus #5	2026	58,940.26	0.00	11,788.05	11,788.05
Bus-IC 2022- 60 passenger	2022	48,802.23	39,041.80	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	18,382.80	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	32,752.20	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	79,185.50	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	69,000.00	N/A	NA
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					45,908.10

13 Tuition Fund

Adopted Budget	0001	9,068.00

Budget Uses

Expenditure Budget	0002	9,068.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	262.26
Unreserved Fund Balance Reappropriated	0970	262.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,805.74
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	9,068.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	76,500.00

Budget Uses

Expenditure Budget	0002	76,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,344.26
Operating Reserve	0961	15,300.00
Unreserved Fund Balance Reappropriated	0970	10,044.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	66,455.74
Total Estimated Revenues to Fund Adopted Budget	0004	76,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,768.87

Budget Uses

Expenditure Budget	0002	29,768.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,300.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,300.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	468.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,768.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

29 Flexibility Fund

Adopted Budget	0001	13,217.42

Budget Uses

Expenditure Budget	0002	13,217.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,755.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,755.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,462.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,217.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0269 Grass Range H S

Submit ID: 0269-04217885

61 Building Reserve Fund

Adopted Budget	0001	332,499.69

Budget Uses

Expenditure Budget	0002	332,499.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,779.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,779.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,576.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
District Tax Levy		1110	19,144.00
District Mills		999	5.93
Building Reserve Voted Mills		0134	3.25
Building Reserve Permissive Mills		0135	2.68
Total Estimated Revenues to Fund Adopted Budget		0004	332,499.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	42,000.00	5,250.00	5,250.00
05/03/2023	52,500.00	10	612	15,750.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2027

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96759644

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,196	N/A	175,605,517

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Luke Diekhans

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96759644

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	58,165,813.84	5,983,772.05	10%	10.29%	0.00	48,177,837.30	9,987,976.54	56.88
10 Transportation	4,119,987.00	823,997.40	20%	20.00%	1,176,549.49	1,031,312.52	1,912,124.99	10.89
11 Bus Depreciation Reserve	62,981.28	0.00	N/A	0.00%	50,272.68	0.00	12,708.60	0.07
13 Tuition	3,714,108.00		N/A		18,041.68	0.00	3,696,066.32	21.05
14 Retirement	9,228,091.60	1,568,775.40	20%	17.00%	7,058.77	9,221,032.83		
17 Adult Education	579,948.00	182,411.20	35%	31.45%	0.00	0.00	579,948.00	3.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	671,418.67	0.00	N/A	0.00%	480,810.99	40,607.68	150,000.00	0.85
29 Flexibility	979,000.12	0.00	N/A	0.00%	883,502.37	95,497.75	0.00	0.00
61 Building Reserve	4,213,921.23	0.00	N/A	0.00%	3,325,681.23	625,441.92	262,798.08	1.50
Total of All Funds	81,735,269.74	8,558,956.05			5,941,917.21	59,191,730.00	16,601,622.53	94.54

50 Debt Service **Tax Jurisdiction**								
S17-0098	3,466,143.76	0.00	20-9-438	0.00%	1,239,074.16	0.00	2,227,069.60	12.68

Budget Report
FY 2027

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96759644

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,321 *
E2	CORE CHARTER K-6	325 *
M1	GREAT FALLS 7-8	1,550 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	22,647,086.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,345,871.12
D.	At Risk Student	(I-D)	428,378.97
E.	Indian Education For All	(I-E)	188,031.48
F.	American Indian Achievement Gap	(I-F)	294,400.00
G.	Data For Achievement	(I-G)	180,043.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,578,152.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,376
B.	BASE Budget Limit	(II-B)	47,812,696.54
C.	Maximum Budget Limit	(II-C)	59,042,098.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54
E.	Adopted Budget	(II-E)	57,800,673.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	48,177,837.30
H.	Maximum Budget Limit	(II-H)	59,300,174.70
I.	Highest Budget Without a Vote	(II-I)	58,165,813.84
J.	Highest Budget	(II-J)	59,300,174.70
K.	Highest Voted Amount	(II-K)	1,134,360.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	58,165,813.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,816,581.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		167,190.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	167,190.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,983,772.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		58,165,813.84
1.	BASE Budget Limit	(V-A1)	48,177,837.30	
2.	Over-BASE Budget	(V-A2)	9,987,976.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		22,647,086.57
1.	Direct State Aid Paid By State	(V-B1)	22,647,086.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,345,871.12
D.	At Risk Student	(V-D)		428,378.97
E.	Indian Education For All	(V-E)		188,031.48
F.	American Indian Achievement Gap	(V-F)		294,400.00
G.	Data For Achievement	(V-G)		180,043.92
H.	Special Education Allowable Cost Payment	(V-H)		1,578,152.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,270.32
1.	Actual Non-Levy Revenue	(V-J1)	28,270.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		18,487,602.60
1.	Elementary County BASE Distribution	(V-L1)	18,487,602.60	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		48,177,837.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,987,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,987,976.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		56.88
	1. District Property Tax Levy Mills	(V-S1)	56.88	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		56.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96759644

01 General Fund

Adopted Budget	0001	58,165,813.84

Budget Uses

Expenditure Budget	0002	58,165,813.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	22,647,086.57
Quality Educator	3111	4,345,871.12
At Risk Student	3112	428,378.97
Indian Education For All	3113	188,031.48
American Indian Achievement Gap	3114	294,400.00
State Special Education Allowable Cost Payment to Districts	3115	1,578,152.32
Data For Achievement	3116	180,043.92
Elementary County BASE Distribution	2250	18,487,602.60
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,270.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	9,987,976.54		
District Tax Levy			1110	9,987,976.54
Total Estimated Revenues to Fund Adopted Budget			0004	58,165,813.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,119,987.00

Budget Uses

Expenditure Budget	0002	4,119,987.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	937,556.84
Contingency	0006	93,755.68
Over-Schedule	0011	3,088,674.48
Fund Balance for Budget	TFS48	2,000,546.89
Operating Reserve	0961	823,997.40
Unreserved Fund Balance Reappropriated	0970	1,176,549.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	257,828.13
State - On-Schedule Transportation Reimbursement	3210	773,484.39
District Tax Levy	1110	1,912,124.99
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	4,119,987.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	62,981.28

Budget Uses

Expenditure Budget	0002	62,981.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,272.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,272.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,708.60
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	62,981.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Toyota Sienna	2026	23,732.55	0.00	4,746.51	4,746.51
2021 Sienna LE 3.5 L AWD	2021	23,353.44	23,353.45	4,670.69	4,670.69
2020 Sienna LE 3.5 L AWD	2020	16,457.00	19,748.40	3,291.40	3,291.40
2018 Sienna LE 3.5 L AWD	2018	22,119.38	33,179.07	N/A	NA
Total					12,708.60

Budget Report
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13 Tuition Fund

Adopted Budget	0001	3,714,108.00

Budget Uses

Expenditure Budget	0002	3,714,108.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,041.68
Unreserved Fund Balance Reappropriated	0970	18,041.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,696,066.32
District Mills	999	21.05
Total Estimated Revenues to Fund Adopted Budget	0004	3,714,108.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	9,228,091.60

Budget Uses

Expenditure Budget	0002	9,228,091.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,575,834.17
Operating Reserve	0961	1,568,775.40
Unreserved Fund Balance Reappropriated	0970	7,058.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,221,032.83
Total Estimated Revenues to Fund Adopted Budget	0004	9,228,091.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	579,948.00

Budget Uses

Expenditure Budget	0002	579,948.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	182,411.20
Operating Reserve	0961	182,411.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	579,948.00
District Mills	999	3.30
Total Estimated Revenues to Fund Adopted Budget	0004	579,948.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	671,418.67

Budget Uses

Expenditure Budget	0002	671,418.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	480,810.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	480,810.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	40,607.68
District Tax Levy	1110	150,000.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	671,418.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96759644

29 Flexibility Fund

Adopted Budget	0001	979,000.12

Budget Uses

Expenditure Budget	0002	979,000.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	883,502.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	883,502.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	95,497.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	979,000.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96759644

50 Debt Service Fund
S17-0098

Taxable Value		175,605,517.00
Adopted Budget	0001	3,466,143.76

Budget Uses

Expenditure Budget	0002	3,466,143.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,239,074.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,239,074.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,227,069.60
Jurisdiction Mills	999	12.68
Total Estimated Revenues to Fund Adopted Budget	0004	3,466,143.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	21,345,000.00	1,695,000.00	938,550.00	500.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	7,330,000.00	525,000.00	306,593.76	500.00
Total Bond Requirements							3,466,143.76

Total Debt Service Requirements	0002	3,466,143.76

Budget Report
FY 2027

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96759644

61 Building Reserve Fund

Adopted Budget		0001	4,213,921.23

Budget Uses

Expenditure Budget		0002	4,213,921.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,325,681.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,325,681.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	625,441.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	262,798.08
District Mills		999	1.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.50
Total Estimated Revenues to Fund Adopted Budget		0004	4,213,921.23

Budget Report
FY 2027

07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	3,010	178,398,872

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Luke Diekhans

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	27,969,620.34	2,877,297.93	10%	10.29%	0.00	23,546,571.24	4,423,049.10	24.79
10 Transportation	2,067,897.00	413,579.40	20%	20.00%	529,497.51	371,606.63	1,166,792.86	6.54
11 Bus Depreciation Reserve	32,002.45	0.00	N/A	0.00%	21,558.43	0.00	10,444.02	0.06
13 Tuition	1,152,673.00		N/A		501,710.53	0.00	650,962.47	3.65
14 Retirement	7,158,264.80	1,431,652.96	20%	20.00%	2,164,761.18	4,993,503.62		
17 Adult Education	630,816.00	220,785.60	35%	35.00%	112,183.43	0.00	518,632.57	2.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	118,305.19	0.00	N/A	0.00%	23,458.48	19,846.71	75,000.00	0.42
29 Flexibility	525,380.43	0.00	N/A	0.00%	271,435.21	253,945.22	0.00	0.00
61 Building Reserve	2,213,983.70	0.00	N/A	0.00%	1,820,128.70	253,872.25	139,982.75	0.78
Total of All Funds	41,868,942.91	4,943,315.89			5,444,733.47	29,439,345.67	6,984,863.77	39.15

50 Debt Service								
Tax Jurisdiction								
S17-0099	4,144,556.26	0.00	20-9-438	0.00%	752,392.61	0.00	3,392,163.65	19.01

Budget Report
FY 2027

07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,010 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	11,454,841.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,702,497.46
D.	At Risk Student	(I-D)	151,576.41
E.	Indian Education For All	(I-E)	78,651.30
F.	American Indian Achievement Gap	(I-F)	114,176.00
G.	Data For Achievement	(I-G)	75,310.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	659,660.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,077
B.	BASE Budget Limit	(II-B)	23,336,060.56
C.	Maximum Budget Limit	(II-C)	28,909,355.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	27,759,109.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	23,546,571.24
H.	Maximum Budget Limit	(II-H)	29,212,914.21
I.	Highest Budget Without a Vote	(II-I)	27,969,620.34
J.	Highest Budget	(II-J)	29,212,914.21
K.	Highest Voted Amount	(II-K)	1,243,293.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	27,969,620.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,796,962.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80,335.90
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80,335.90	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,877,297.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		27,969,620.34
	1. BASE Budget Limit	(V-A1)	23,546,571.24	
	2. Over-BASE Budget	(V-A2)	4,423,049.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,454,841.67
	1. Direct State Aid Paid By State	(V-B1)	11,454,841.67	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,702,497.46
D.	At Risk Student	(V-D)		151,576.41
E.	Indian Education For All	(V-E)		78,651.30
F.	American Indian Achievement Gap	(V-F)		114,176.00
G.	Data For Achievement	(V-G)		75,310.20
H.	Special Education Allowable Cost Payment	(V-H)		659,660.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		43,524.86
	1. Actual Non-Levy Revenue	(V-J1)	43,524.86	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		9,266,332.86
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	9,266,332.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		23,546,571.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,423,049.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		24.79
	1. District Property Tax Levy Mills	(V-S1)	24.79	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		24.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	27,969,620.34

Budget Uses

Expenditure Budget	0002	27,969,620.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,454,841.67
Quality Educator	3111	1,702,497.46
At Risk Student	3112	151,576.41
Indian Education For All	3113	78,651.30
American Indian Achievement Gap	3114	114,176.00
State Special Education Allowable Cost Payment to Districts	3115	659,660.48
Data For Achievement	3116	75,310.20
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	9,266,332.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	29,509.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	14,015.02
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	4,423,049.10
Total Estimated Revenues to Fund Adopted Budget			0004	27,969,620.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,067,897.00

Budget Uses

Expenditure Budget	0002	2,067,897.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	337,824.21
Contingency	0006	33,782.42
Over-Schedule	0011	1,696,290.37
Fund Balance for Budget	TFS48	943,076.91
Operating Reserve	0961	413,579.40
Unreserved Fund Balance Reappropriated	0970	529,497.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	92,901.65
State - On-Schedule Transportation Reimbursement	3210	278,704.98
District Tax Levy	1110	1,166,792.86
District Mills	999	6.54
Total Estimated Revenues to Fund Adopted Budget	0004	2,067,897.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	32,002.45

Budget Uses

Expenditure Budget	0002	32,002.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,558.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,558.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	10,444.02
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	32,002.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Toyota Sienna	2026	23,732.54	0.00	4,746.51	4,746.51
2021 SIENNA LE 3.5L AWD	2021	12,030.56	12,030.55	2,406.11	2,406.11
2020 Sienna LE 3.5L AWD	2020	16,457.00	19,748.40	3,291.40	3,291.40
2018 SIENNA LE 3.5L AWD	2018	10,894.62	16,341.93	N/A	NA
Total					10,444.02

13 Tuition Fund

Adopted Budget	0001	1,152,673.00

Budget Uses

Expenditure Budget	0002	1,152,673.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	501,710.53
Unreserved Fund Balance Reappropriated	0970	501,710.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	650,962.47
District Mills	999	3.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,152,673.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade
0099 Great Falls H S

Submit ID: 0099-43665355

14 Retirement Fund

Adopted Budget	0001	7,158,264.80

Budget Uses

Expenditure Budget	0002	7,158,264.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,596,414.14
Operating Reserve	0961	1,431,652.96
Unreserved Fund Balance Reappropriated	0970	2,164,761.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,993,503.62
Total Estimated Revenues to Fund Adopted Budget	0004	7,158,264.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	630,816.00

Budget Uses

Expenditure Budget	0002	630,816.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	332,969.03
Operating Reserve	0961	220,785.60
Unreserved Fund Balance Reappropriated	0970	112,183.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	518,632.57
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	630,816.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	118,305.19

Budget Uses

Expenditure Budget	0002	118,305.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,458.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,458.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	19,846.71
District Tax Levy	1110	75,000.00
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	118,305.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade
0099 Great Falls H S

Submit ID: 0099-43665355

29 Flexibility Fund

Adopted Budget	0001	525,380.43

Budget Uses

Expenditure Budget	0002	525,380.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	271,435.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	271,435.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	253,945.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	525,380.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

50 Debt Service Fund
S17-0099

Taxable Value		178,398,872.00
Adopted Budget	0001	4,144,556.26

Budget Uses

Expenditure Budget	0002	4,144,556.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	752,392.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	752,392.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,392,163.65
Jurisdiction Mills	999	19.01
Total Estimated Revenues to Fund Adopted Budget	0004	4,144,556.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	14,645,000.00	1,170,000.00	630,056.26	500.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	19,465,000.00	1,305,000.00	1,038,500.00	500.00
Total Bond Requirements							4,144,556.26
Total Debt Service Requirements						0002	4,144,556.26

Budget Report
FY 2027
07 Cascade

0099 Great Falls H S

Submit ID: 0099-43665355

61 Building Reserve Fund

Adopted Budget	0001	2,213,983.70

Budget Uses

Expenditure Budget	0002	2,213,983.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,820,128.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,820,128.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	253,872.25
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	139,982.75
District Mills	999	0.78
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	2,213,983.70

Budget Report
FY 2027

50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 88	N/A	1,877,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Merv Carper

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
50 Teton
0900 Greenfield Elem

Submit ID: 0900-84086881

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	903,663.37	87,849.58	10%	9.72%	0.00	790,939.26	112,724.11	60.04
10 Transportation	109,537.41	21,907.48	20%	20.00%	19,838.45	38,911.48	50,787.48	27.05
11 Bus Depreciation Reserve	202,740.43	0.00	N/A	0.00%	167,740.43	0.00	35,000.00	18.64
13 Tuition	12,362.29		N/A		1,522.42	0.00	10,839.87	5.77
14 Retirement	127,000.00	25,400.00	20%	20.00%	13,332.18	113,667.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,015.97	0.00	N/A	0.00%	1,378.95	637.02	0.00	0.00
29 Flexibility	2,495.45	0.00	N/A	0.00%	2,495.45	0.00	0.00	0.00
61 Building Reserve	78,124.16	0.00	N/A	0.00%	27,889.16	40,188.00	10,047.00	5.35
Total of All Funds	1,437,939.08	135,157.06			234,197.04	984,343.58	219,398.46	116.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	67 *
M1	GREENFIELD 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	364,448.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,400.64
D.	At Risk Student	(I-D)	2,117.16
E.	Indian Education For All	(I-E)	2,299.44
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	2,201.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,154.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,718.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	739,641.06
C.	Maximum Budget Limit	(II-C)	913,442.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	86,736.91
E.	Adopted Budget	(II-E)	852,365.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	755,771.73
H.	Maximum Budget Limit	(II-H)	935,089.61
I.	Highest Budget Without a Vote	(II-I)	903,663.37
J.	Highest Budget	(II-J)	935,089.61
K.	Highest Voted Amount	(II-K)	31,426.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	903,663.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,849.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,849.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		903,663.37
1.	BASE Budget Limit	(V-A1)	755,771.73	
2.	Over-BASE Budget	(V-A2)	147,891.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,448.39
1.	Direct State Aid Paid By State	(V-B1)	364,448.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,400.64
D.	At Risk Student	(V-D)		2,117.16
E.	Indian Education For All	(V-E)		2,299.44
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		2,201.76
H.	Special Education Allowable Cost Payment	(V-H)		14,154.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,463.42
1.	Actual Non-Levy Revenue	(V-J1)	4,463.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		290,894.08
1.	Elementary County BASE Distribution	(V-L1)	290,894.07	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		755,771.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,167.54
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	35,167.54	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,724.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,891.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		60.04
	1. District Property Tax Levy Mills	(V-S1)	60.04	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		60.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

01 General Fund

Adopted Budget	0001	903,663.37

Budget Uses

Expenditure Budget	0002	903,663.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	364,448.39
Quality Educator	3111	73,400.64
At Risk Student	3112	2,117.16
Indian Education For All	3113	2,299.44
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	14,154.84
Data For Achievement	3116	2,201.76
Elementary County BASE Distribution	2250	290,894.07
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,463.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,167.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	112,724.10		
District Tax Levy			1110	112,724.11
Total Estimated Revenues to Fund Adopted Budget			0004	903,663.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	109,537.41

Budget Uses

Expenditure Budget	0002	109,537.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,374.08
Contingency	0006	3,537.41
Over-Schedule	0011	70,625.92
Fund Balance for Budget	TFS48	41,745.93
Operating Reserve	0961	21,907.48
Unreserved Fund Balance Reappropriated	0970	19,838.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,727.87
State - On-Schedule Transportation Reimbursement	3210	29,183.61
District Tax Levy	1110	50,787.48
District Mills	999	27.05
Total Estimated Revenues to Fund Adopted Budget	0004	109,537.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	202,740.43

Budget Uses

Expenditure Budget	0002	202,740.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,740.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,740.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,000.00
District Mills	999	18.64
Total Estimated Revenues to Fund Adopted Budget	0004	202,740.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas	2024	116,135.00	49,516.88	23,227.00	17,000.00
2018 Thomas	2018	92,998.00	80,124.75	18,599.60	18,000.00
2010 BLUEBIRD VISION	2010	79,740.00	119,610.00	N/A	NA
Total					35,000.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

13 Tuition Fund

Adopted Budget	0001	12,362.29

Budget Uses

Expenditure Budget	0002	12,362.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,522.42
Unreserved Fund Balance Reappropriated	0970	1,522.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,839.87
District Mills	999	5.77
Total Estimated Revenues to Fund Adopted Budget	0004	12,362.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

14 Retirement Fund

Adopted Budget	0001	127,000.00

Budget Uses

Expenditure Budget	0002	127,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,732.18
Operating Reserve	0961	25,400.00
Unreserved Fund Balance Reappropriated	0970	13,332.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,667.82
Total Estimated Revenues to Fund Adopted Budget	0004	127,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

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28 Technology Fund

Adopted Budget	0001	2,015.97

Budget Uses

Expenditure Budget	0002	2,015.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,378.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,378.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	637.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,015.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

29 Flexibility Fund

Adopted Budget	0001	2,495.45

Budget Uses

Expenditure Budget	0002	2,495.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,495.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,495.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,495.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0900 Greenfield Elem

Submit ID: 0900-84086881

61 Building Reserve Fund

Adopted Budget	0001	78,124.16

Budget Uses

Expenditure Budget	0002	78,124.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,889.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,889.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	40,188.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	10,047.00
District Mills	999	5.35
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	5.35
Total Estimated Revenues to Fund Adopted Budget	0004	78,124.16

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	2,740,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Cindy Bainter

(Signature) (Date)

County Superintendent: Matt Kleinsasser

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	143,681.67	18,788.27	10%	13.08%	0.00	117,848.24	25,833.43	9.43
10 Transportation	1,871.10	0.00	20%	0.00%	1,871.10	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	50,000.00		N/A		0.00	0.00	50,000.00	18.25
14 Retirement	15,000.00	3,000.00	20%	20.00%	4,523.16	10,476.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,352.17	0.00	N/A	0.00%	1,252.84	99.33	0.00	0.00
29 Flexibility	17,618.25	0.00	N/A	0.00%	17,618.25	0.00	0.00	0.00
61 Building Reserve	103,563.67	0.00	N/A	0.00%	62,988.67	32,460.00	8,115.00	2.96
Total of All Funds	333,086.86	21,788.27			88,254.02	160,884.41	83,948.43	30.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	3,778.86
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,770.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	449.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	102,033.03
C.	Maximum Budget Limit	(II-C)	126,052.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,578.41
E.	Adopted Budget	(II-E)	127,611.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	117,848.24
H.	Maximum Budget Limit	(II-H)	147,864.44
I.	Highest Budget Without a Vote	(II-I)	143,681.67
J.	Highest Budget	(II-J)	147,864.44
K.	Highest Voted Amount	(II-K)	4,182.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	143,681.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,368.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,420.10
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,420.10	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,788.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		143,681.67
	1. BASE Budget Limit	(V-A1)	117,848.24	
	2. Over-BASE Budget	(V-A2)	25,833.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
	1. Direct State Aid Paid By State	(V-B1)	51,886.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		3,778.86
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		7,770.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		764.48
	1. Actual Non-Levy Revenue	(V-J1)	764.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		43,498.61
	1. Elementary County BASE Distribution	(V-L1)	43,498.61	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		117,848.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,833.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,833.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.43
	1. District Property Tax Levy Mills	(V-S1)	9.43	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	143,681.67

Budget Uses

Expenditure Budget	0002	143,681.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	51,886.15
Quality Educator	3111	9,740.00
At Risk Student	3112	3,778.86
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,770.94
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	43,498.61
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	764.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	25,833.43		
District Tax Levy			1110	25,833.43
Total Estimated Revenues to Fund Adopted Budget			0004	143,681.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,871.10

Budget Uses

Expenditure Budget	0002	1,871.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,871.10
Fund Balance for Budget	TFS48	1,871.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,871.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,871.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	18.25
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,523.16
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	4,523.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,476.84
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,352.17

Budget Uses

Expenditure Budget	0002	1,352.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,252.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,252.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	99.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,352.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

29 Flexibility Fund

Adopted Budget	0001	17,618.25

Budget Uses

Expenditure Budget	0002	17,618.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,618.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,618.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,618.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-10050732

61 Building Reserve Fund

Adopted Budget		0001	103,563.67

Budget Uses

Expenditure Budget		0002	103,563.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,988.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,988.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,460.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,115.00
District Mills		999	2.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.96
Total Estimated Revenues to Fund Adopted Budget		0004	103,563.67

Budget Report
FY 2027

20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	23	N/A	1,371,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Bignell Donica

(Signature) (Date)

County Superintendent: Susan Sweeney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	221,579.49	22,400.38	10%	10.11%	804.32	197,800.81	22,974.36	16.75
10 Transportation	650.00	130.00	20%	20.00%	428.99	221.01	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	40,000.00		N/A		5,171.94	0.00	34,828.06	25.39
14 Retirement	35,000.00	7,000.00	20%	20.00%	7,036.14	27,963.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	371.33	0.00	N/A	0.00%	203.93	167.40	0.00	0.00
29 Flexibility	538.22	0.00	N/A	0.00%	538.22	0.00	0.00	0.00
61 Building Reserve	42,875.00	0.00	N/A	0.00%	0.00	29,225.00	13,650.00	9.95
Total of All Funds	341,014.04	29,530.38			14,183.54	255,378.08	71,452.42	52.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	96,729.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,363.20
D.	At Risk Student	(I-D)	2,005.57
E.	Indian Education For All	(I-E)	600.99
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	575.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,875.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,291.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	207,848.95
C.	Maximum Budget Limit	(II-C)	259,760.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,974.36
E.	Adopted Budget	(II-E)	230,823.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	198,605.13
H.	Maximum Budget Limit	(II-H)	249,247.73
I.	Highest Budget Without a Vote	(II-I)	221,579.49
J.	Highest Budget	(II-J)	249,247.73
K.	Highest Voted Amount	(II-K)	27,668.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	221,579.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,157.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		242.43
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	242.43	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		804.32
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	804.32	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,204.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		221,579.49
	1. BASE Budget Limit	(V-A1)	198,605.13	
	2. Over-BASE Budget	(V-A2)	22,974.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		96,729.19
	1. Direct State Aid Paid By State	(V-B1)	96,729.19	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,363.20
D.	At Risk Student	(V-D)		2,005.57
E.	Indian Education For All	(V-E)		600.99
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		575.46
H.	Special Education Allowable Cost Payment	(V-H)		3,875.73
I.	Remaining Fund Balance Available	(V-I)		804.32
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,189.96
	1. Actual Non-Levy Revenue	(V-J1)	8,189.96	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		69,460.71
	1. Elementary County BASE Distribution	(V-L1)	69,460.71	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		198,605.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,974.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.75
	1. District Property Tax Levy Mills	(V-S1)	16.75	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

01 General Fund

Adopted Budget	0001	221,579.49

Budget Uses

Expenditure Budget	0002	221,579.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	804.32
Direct State Aid	3110	96,729.19
Quality Educator	3111	16,363.20
At Risk Student	3112	2,005.57
Indian Education For All	3113	600.99
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,875.73
Data For Achievement	3116	575.46
Elementary County BASE Distribution	2250	69,460.71
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,493.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,696.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
20 Granite
0418 Hall Elem

Submit ID: 0418-36158747

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	22,974.36
Total Estimated Revenues to Fund Adopted Budget			0004	221,579.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

10 Transportation Fund

Adopted Budget	0001	650.00

Budget Uses

Expenditure Budget	0002	650.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	228.00
Contingency	0006	100.00
Over-Schedule	0011	322.00
Fund Balance for Budget	TFS48	558.99
Operating Reserve	0961	130.00
Unreserved Fund Balance Reappropriated	0970	428.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	221.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
20 Granite
0418 Hall Elem

Submit ID: 0418-36158747

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,171.94
Unreserved Fund Balance Reappropriated	0970	5,171.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,828.06
District Mills	999	25.39
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,036.14
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	7,036.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,963.86
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	371.33

Budget Uses

Expenditure Budget	0002	371.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	167.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	371.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	538.22

Budget Uses

Expenditure Budget	0002	538.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	538.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	538.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	538.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

0418 Hall Elem

Submit ID: 0418-36158747

61 Building Reserve Fund

Adopted Budget		0001	42,875.00

Budget Uses

Expenditure Budget		0002	42,875.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,225.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,650.00
District Mills		999	9.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.95
Total Estimated Revenues to Fund Adopted Budget		0004	42,875.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0735-58780255

0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,136	569	43,002,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Patrick Hanley

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

Submit ID: 0735-58780255

0735 Hamilton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	14,886,581.62	1,423,238.89	10%	9.56%	0.00	13,273,121.62	1,613,460.00	37.52
10 Transportation	1,904,000.00	349,139.22	20%	18.34%	0.00	288,705.03	1,615,294.97	37.56
11 Bus Depreciation Reserve	307,644.50	0.00	N/A	0.00%	125,309.57	0.00	182,334.93	4.24
13 Tuition	828,211.15		N/A		0.00	0.00	828,211.15	19.26
14 Retirement	2,474,768.00	337,572.30	20%	13.64%	0.00	2,474,768.00		
17 Adult Education	310,373.84	108,630.84	35%	35.00%	4,924.18	0.00	305,449.66	7.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	45,965.00	0.00	N/A	0.00%	35,091.37	10,873.63	0.00	0.00
29 Flexibility	313,121.58	0.00	N/A	0.00%	224,034.20	89,087.38	0.00	0.00
61 Building Reserve	395,177.06	0.00	N/A	0.00%	107,947.06	193,605.52	93,624.48	2.18
Total of All Funds	21,465,842.75	2,218,581.25			497,306.38	16,330,161.18	4,638,375.19	107.86

50 Debt Service **Tax Jurisdiction**								
0735	751,068.76	350,000.00	20-9-438	46.60%	316,413.22	0.00	434,655.54	10.11

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	866 *
M1	HAMILTON 7-8	243 *
M2	BP CHARTER 7-8	27 *
H1	HAMILTON HS 9-12	522
H2	BP CHARTER 9-12	47

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	6,241,154.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,051,140.80
D.	At Risk Student	(I-D)	58,171.09
E.	Indian Education For All	(I-E)	44,551.65
F.	American Indian Achievement Gap	(I-F)	9,984.00
G.	Data For Achievement	(I-G)	42,659.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	374,541.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,802
B.	BASE Budget Limit	(II-B)	13,126,915.06
C.	Maximum Budget Limit	(II-C)	16,484,560.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,613,460.00
E.	Adopted Budget	(II-E)	14,740,375.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	12,900,716.03
H.	Maximum Budget Limit	(II-H)	16,107,522.77
I.	Highest Budget Without a Vote	(II-I)	14,886,581.62
J.	Highest Budget	(II-J)	16,107,522.77
K.	Highest Voted Amount	(II-K)	1,220,941.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	14,886,581.62

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			1,423,238.89
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,423,238.89

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	246,698.64	127,842.92	374,541.56
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	98,679.46	51,137.17	149,816.62

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	387,846.00	750,666.00	1,138,512.00
F.	100% Of Per Student Entitlement	8,017,710.00	4,806,092.00	12,823,802.00
		8,405,556.00	5,556,758.00	13,962,314.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,967,161.27	1,961,535.57	4,928,696.84
H.	Special Education in BASE@40%	98,679.46	51,137.17	149,816.62
I.	Subsidized BASE Amount	3,065,840.73	2,012,672.74	5,078,513.46
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		14,886,581.62
	1. BASE Budget Limit	(V-A1)	12,900,716.03	
	2. Over-BASE Budget	(V-A2)	1,985,865.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,241,154.36
	1. Direct State Aid Paid By State	(V-B1)	6,241,154.36	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,051,140.80
D.	At Risk Student	(V-D)		58,171.09
E.	Indian Education For All	(V-E)		44,551.65
F.	American Indian Achievement Gap	(V-F)		9,984.00
G.	Data For Achievement	(V-G)		42,659.10

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H.	Special Education Allowable Cost Payment	(V-H)		374,541.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		36,103.68
	1. Actual Non-Levy Revenue	(V-J1)	36,103.68	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		5,042,409.79
	1. Elementary County BASE Distribution	(V-L1)	3,044,178.52	
	2. High School County BASE Distribution	(V-L2)	1,998,231.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		12,900,716.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		372,405.59
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	372,405.59	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,985,865.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.52
	1. District Property Tax Levy Mills	(V-S1)	37.52	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	14,886,581.62

Budget Uses

Expenditure Budget	0002	14,886,581.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,241,154.36
Quality Educator	3111	1,051,140.80
At Risk Student	3112	58,171.09
Indian Education For All	3113	44,551.65
American Indian Achievement Gap	3114	9,984.00
State Special Education Allowable Cost Payment to Districts	3115	374,541.56
Data For Achievement	3116	42,659.10
Elementary County BASE Distribution	2250	3,044,178.52
High School County BASE Distribution	2260	1,998,231.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	35,678.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	425.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	372,405.59
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,613,460.00		
District Tax Levy			1110	1,613,460.00
Total Estimated Revenues to Fund Adopted Budget			0004	14,886,581.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,904,000.00

Budget Uses

Expenditure Budget	0002	1,904,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	262,459.12
Contingency	0006	26,245.91
Over-Schedule	0011	1,615,294.97
Fund Balance for Budget	TFS48	349,139.22
Operating Reserve	0961	349,139.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,176.25
State - On-Schedule Transportation Reimbursement	3210	216,528.78
District Tax Levy	1110	1,615,294.97
District Mills	999	37.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,904,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	307,644.50

Budget Uses

Expenditure Budget	0002	307,644.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,309.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,309.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	182,334.93
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	307,644.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Engine Replacement/Re-Wiring-Bus #23 2008 MCI / Lewistown	2026	143,223.85	0.00	28,644.77	28,644.77
2014 MCI J4500 Motor Coach	2025	223,868.45	44,773.69	44,773.69	44,773.69
Painting of 2000 Van Hool - Glasgow Bus	2025	15,087.50	3,017.50	3,017.50	3,017.50
2000 Van Hool T-2145 Motor Coach (Glasgow)	2024	25,000.00	10,000.00	5,000.00	5,000.00
2004 MCI - J4500 Motor Coach (Corvallis)	2024	15,000.00	6,000.00	3,000.00	3,000.00
2008 MCI K4500 (Lewistown)	2024	50,000.00	20,000.00	10,000.00	10,000.00
2022 - Yellow - IC - #B003962	2022	146,227.16	87,836.29	29,245.43	29,245.43
2022 - Yellow - IC - #b003963	2022	146,227.16	87,836.29	29,245.43	29,245.43
Bus #59 - Transmission and Repairs	2017	17,409.58	21,091.52	3,481.92	3,481.92
2005 Ford Mid-Sized Bus	2016	65,017.61	78,421.12	13,003.52	13,003.52
1999 MCI - Bus #59	2014	133,226.79	186,917.52	26,645.36	12,922.67
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	253,500.00	N/A	NA
1998 MCI	2009	110,000.00	165,000.00	N/A	NA
2001 IC Amtran 84 Pass	2009	36,500.00	54,750.00	N/A	NA
2002 Thomas - Yellow Bus	2008	22,012.00	33,018.00	N/A	NA
Total					182,334.93

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13 Tuition Fund

Adopted Budget	0001	828,211.15

Budget Uses

Expenditure Budget	0002	828,211.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	828,211.15
District Mills	999	19.26
Total Estimated Revenues to Fund Adopted Budget	0004	828,211.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,474,768.00

Budget Uses

Expenditure Budget	0002	2,474,768.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	337,572.30
Operating Reserve	0961	337,572.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,474,768.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,474,768.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	310,373.84

Budget Uses

Expenditure Budget	0002	310,373.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,555.02
Operating Reserve	0961	108,630.84
Unreserved Fund Balance Reappropriated	0970	4,924.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	305,449.66
District Mills	999	7.10
Total Estimated Revenues to Fund Adopted Budget	0004	310,373.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	45,965.00

Budget Uses

Expenditure Budget	0002	45,965.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,091.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,091.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,873.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	313,121.58

Budget Uses

Expenditure Budget	0002	313,121.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	224,034.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,034.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	89,087.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,121.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0735

Taxable Value		43,002,181.00
Adopted Budget	0001	751,068.76

Budget Uses

Expenditure Budget	0002	751,068.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	666,413.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	350,000.00
Unreserved Fund Balance Reappropriated	0970	316,413.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	434,655.54
Jurisdiction Mills	999	10.11
Total Estimated Revenues to Fund Adopted Budget	0004	751,068.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	2,368,000.00	170,000.00	99,820.00	250.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	3,552,000.00	255,000.00	149,730.00	250.00
High School Bond	05/24/2018	06/30/2038	234,000.00	150,000.00	10,000.00	6,207.50	250.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	225,000.00	15,000.00	9,311.26	250.00
Total Bond Requirements							716,068.76

SIDs

Issue Type	Amount
High School	35,000.00
Total SID Requirements	35,000.00

Total Debt Service Requirements	0002	751,068.76

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61 Building Reserve Fund

Adopted Budget		0001	395,177.06

Budget Uses

Expenditure Budget		0002	395,177.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,947.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,947.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	193,605.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	93,624.48
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	395,177.06

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**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,262	N/A	15,947,032

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,027,468.54	863,506.11	10%	8.61%	0.00	8,999,537.27	1,027,931.27	64.46
10 Transportation	1,730,000.00	34,229.54	20%	1.98%	0.00	804,699.08	925,300.92	58.02
11 Bus Depreciation Reserve	970,812.99	0.00	N/A	0.00%	848,243.89	0.00	122,569.10	7.69
13 Tuition	200,000.00		N/A		0.00	0.00	200,000.00	12.54
14 Retirement	1,890,000.00	340,626.47	20%	18.02%	0.00	1,890,000.00		
17 Adult Education	27,000.00	4,690.04	35%	17.37%	0.00	0.00	27,000.00	1.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	176,383.40	0.00	N/A	0.00%	168,797.96	7,585.44	0.00	0.00
29 Flexibility	95,920.62	0.00	N/A	0.00%	75,426.03	20,494.59	0.00	0.00
61 Building Reserve	1,375,142.33	0.00	N/A	0.00%	1,189,897.33	148,196.00	37,049.00	2.32
Total of All Funds	16,492,727.88	1,243,052.16			2,282,365.21	11,870,512.38	2,339,850.29	146.72

50 Debt Service Tax Jurisdiction								
0023	0.00	0.00	20-9-438	0.00%	19.95	0.00	0.00	0.00

Budget Report
FY 2027

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**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	1,003 *
M1	HARDIN 7-8	246 *
M2	BIG HORN ACAD 7-8	0 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,016,067.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	968,701.44
D.	At Risk Student	(I-D)	154,654.63
E.	Indian Education For All	(I-E)	32,636.37
F.	American Indian Achievement Gap	(I-F)	236,544.00
G.	Data For Achievement	(I-G)	31,249.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	277,255.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,243
B.	BASE Budget Limit	(II-B)	8,869,980.15
C.	Maximum Budget Limit	(II-C)	10,815,135.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,897,911.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,999,537.27
H.	Maximum Budget Limit	(II-H)	10,962,788.76
I.	Highest Budget Without a Vote	(II-I)	10,027,468.54
J.	Highest Budget	(II-J)	10,962,788.76
K.	Highest Voted Amount	(II-K)	935,320.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,027,468.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		863,506.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		863,506.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,027,468.54
1.	BASE Budget Limit	(V-A1)	8,999,537.27	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,016,067.97
1.	Direct State Aid Paid By State	(V-B1)	4,016,067.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		968,701.44
D.	At Risk Student	(V-D)		154,654.63
E.	Indian Education For All	(V-E)		32,636.37
F.	American Indian Achievement Gap	(V-F)		236,544.00
G.	Data For Achievement	(V-G)		31,249.98
H.	Special Education Allowable Cost Payment	(V-H)		277,255.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		878.16
1.	Actual Non-Levy Revenue	(V-J1)	878.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,281,549.60
1.	Elementary County BASE Distribution	(V-L1)	3,281,549.60	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,999,537.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		64.46
	1. District Property Tax Levy Mills	(V-S1)	64.46	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		64.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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02 Big Horn

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**** Recalculated ****

01 General Fund

Adopted Budget	0001	10,027,468.54

Budget Uses

Expenditure Budget	0002	10,027,468.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,016,067.97
Quality Educator	3111	968,701.44
At Risk Student	3112	154,654.63
Indian Education For All	3113	32,636.37
American Indian Achievement Gap	3114	236,544.00
State Special Education Allowable Cost Payment to Districts	3115	277,255.12
Data For Achievement	3116	31,249.98
Elementary County BASE Distribution	2250	3,281,549.60
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	878.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,027,931.27
Total Estimated Revenues to Fund Adopted Budget			0004	10,027,468.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,730,000.00

Budget Uses

Expenditure Budget	0002	1,730,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	731,544.62
Contingency	0006	73,154.46
Over-Schedule	0011	925,300.92
Fund Balance for Budget	TFS48	34,229.54
Operating Reserve	0961	34,229.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	201,174.77
State - On-Schedule Transportation Reimbursement	3210	603,524.31
District Tax Levy	1110	925,300.92
District Mills	999	58.02
Total Estimated Revenues to Fund Adopted Budget	0004	1,730,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	970,812.99

Budget Uses

Expenditure Budget	0002	970,812.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	848,243.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	848,243.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	122,569.10
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	970,812.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 TEMSA TS30	2026	39,200.00	0.00	7,840.00	7,840.00
2017 Prevost	2025	267,750.00	53,550.00	53,550.00	53,550.00
2018 Prevost	2024	88,750.00	19,250.00	17,750.00	17,750.00
2023 Ford Expedition	2024	60,328.50	24,131.40	12,065.70	12,065.70
2022 Bluebird All American	2021	87,187.00	87,187.00	17,437.40	17,437.40
2020 Thomas Bus	2019	69,630.00	83,556.00	13,926.00	13,926.00
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	158,343.75	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2006 Bluebird All American	2011	69,500.00	104,250.00	N/A	NA
Total					122,569.10

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**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	12.54
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	1,890,000.00

Budget Uses

Expenditure Budget	0002	1,890,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	340,626.47
Operating Reserve	0961	340,626.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,890,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,890,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,690.04
Operating Reserve	0961	4,690.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,000.00
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	176,383.40

Budget Uses

Expenditure Budget	0002	176,383.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168,797.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168,797.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,585.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176,383.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	95,920.62

Budget Uses

Expenditure Budget	0002	95,920.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,426.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,426.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,494.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,920.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

50 Debt Service Fund

0023

Taxable Value		15,686,395.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	19.95

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**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	1,375,142.33

Budget Uses

Expenditure Budget		0002	1,375,142.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,189,897.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,189,897.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	148,196.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	37,049.00
District Mills		999	2.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.32
Total Estimated Revenues to Fund Adopted Budget		0004	1,375,142.33

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	568	19,079,330

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,559,632.32	476,617.97	10%	8.57%	0.00	5,154,642.57	404,989.75	21.23
10 Transportation	640,000.00	52,757.39	20%	8.24%	0.00	371,863.94	268,136.06	14.05
11 Bus Depreciation Reserve	1,080,727.66	0.00	N/A	0.00%	919,005.64	54,345.77	107,376.25	5.63
13 Tuition	102,000.00		N/A		0.00	64,268.98	37,731.02	1.98
14 Retirement	840,000.00	110,148.33	20%	13.11%	0.00	840,000.00		
17 Adult Education	57,000.00	19,950.00	35%	35.00%	14,404.37	0.00	42,595.63	2.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	207,127.00	0.00	N/A	0.00%	202,782.30	4,344.70	0.00	0.00
29 Flexibility	2,417,465.26	0.00	N/A	0.00%	2,366,740.90	50,724.36	0.00	0.00
61 Building Reserve	662,542.09	0.00	N/A	0.00%	0.00	640,009.09	22,533.00	1.18
Total of All Funds	11,566,494.33	659,473.69			3,502,933.21	7,180,199.41	883,361.71	46.30

50 Debt Service **Tax Jurisdiction**								
1189	0.00	0.00	20-9-438	0.00%	550,830.82	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	HARDIN HS 9-12	492 *
H2	BIG HORN ACAD 9-12	76 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,483,042.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	370,587.52
D.	At Risk Student	(I-D)	53,663.07
E.	Indian Education For All	(I-E)	14,841.84
F.	American Indian Achievement Gap	(I-F)	102,656.00
G.	Data For Achievement	(I-G)	14,211.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	110,542.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	526
B.	BASE Budget Limit	(II-B)	4,712,189.37
C.	Maximum Budget Limit	(II-C)	5,787,278.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	5,117,179.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,154,642.57
H.	Maximum Budget Limit	(II-H)	6,331,948.91
I.	Highest Budget Without a Vote	(II-I)	5,559,632.32
J.	Highest Budget	(II-J)	6,331,948.91
K.	Highest Voted Amount	(II-K)	772,316.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,559,632.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		476,617.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		476,617.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,559,632.32
1.	BASE Budget Limit	(V-A1)	5,154,642.57	
2.	Over-BASE Budget	(V-A2)	404,989.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,483,042.09
1.	Direct State Aid Paid By State	(V-B1)	2,483,042.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		370,587.52
D.	At Risk Student	(V-D)		53,663.07
E.	Indian Education For All	(V-E)		14,841.84
F.	American Indian Achievement Gap	(V-F)		102,656.00
G.	Data For Achievement	(V-G)		14,211.36
H.	Special Education Allowable Cost Payment	(V-H)		110,542.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		313,940.61
1.	Actual Non-Levy Revenue	(V-J1)	1,962.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	311,978.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,691,157.52
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,691,157.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,154,642.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,989.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		21.23
	1. District Property Tax Levy Mills	(V-S1)	21.23	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		21.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,559,632.32

Budget Uses

Expenditure Budget	0002	5,559,632.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,483,042.09
Quality Educator	3111	370,587.52
At Risk Student	3112	53,663.07
Indian Education For All	3113	14,841.84
American Indian Achievement Gap	3114	102,656.00
State Special Education Allowable Cost Payment to Districts	3115	110,542.56
Data For Achievement	3116	14,211.36
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,691,157.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,962.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	311,978.13
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	404,989.75
Total Estimated Revenues to Fund Adopted Budget			0004	5,559,632.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	314,957.38
Contingency	0006	31,495.74
Over-Schedule	0011	293,546.88
Fund Balance for Budget	TFS48	52,757.39
Operating Reserve	0961	52,757.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	25,410.82
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	86,613.28
State - On-Schedule Transportation Reimbursement	3210	259,839.84
District Tax Levy	1110	268,136.06
District Mills	999	14.05
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,080,727.66

Budget Uses

Expenditure Budget	0002	1,080,727.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	919,005.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	919,005.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	54,345.77
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	107,376.25
District Mills	999	5.63
Total Estimated Revenues to Fund Adopted Budget	0004	1,080,727.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 TEMSA TS30	2026	79,800.00	0.00	15,960.00	15,960.00
2017 Prevost	2025	89,250.00	17,850.00	17,850.00	17,850.00
2018 Prevost	2024	266,250.00	53,250.00	53,250.00	53,250.00
2023 Ford Expedition	2024	20,109.50	4,021.90	4,021.90	4,021.90
2022 Bluebird All American	2021	29,063.00	23,250.40	5,812.60	5,812.60
2020 Thomas Bus	2019	34,815.00	41,778.00	6,963.00	6,963.00
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	49,262.50	7,037.50	3,518.75
2007 Prevost 55-passenger	2014	269,980.00	404,970.00	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
56 Passenger Prevost Charter	2011	160,500.00	240,750.00	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
Total					107,376.25

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13 Tuition Fund

Adopted Budget	0001	102,000.00

Budget Uses

Expenditure Budget	0002	102,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	64,268.98
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,731.02
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	102,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	840,000.00

Budget Uses

Expenditure Budget	0002	840,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,148.33
Operating Reserve	0961	110,148.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	840,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	840,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,354.37
Operating Reserve	0961	19,950.00
Unreserved Fund Balance Reappropriated	0970	14,404.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,595.63
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	207,127.00

Budget Uses

Expenditure Budget	0002	207,127.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	202,782.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	202,782.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,344.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	207,127.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,417,465.26

Budget Uses

Expenditure Budget	0002	2,417,465.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,366,740.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,366,740.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	50,724.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,417,465.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
1189

Taxable Value		19,079,330.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	550,830.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	550,830.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	550,830.82

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61 Building Reserve Fund

Adopted Budget		0001	662,542.09

Budget Uses

Expenditure Budget		0002	662,542.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	11,221.57
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,957.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	550,830.52
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	22,533.00
District Mills		999	1.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.18
Total Estimated Revenues to Fund Adopted Budget		0004	662,542.09

Budget Report
FY 2027

03 Blaine

0030 Harlem Elem

Submit ID: 0030-06491376

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 457	N/A	3,997,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen King

(Signature) (Date)

Chairperson, School Trustees: Kathleen Adams

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0030 Harlem Elem

Submit ID: 0030-06491376

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,669,801.30	227,168.92	10%	6.19%	0.00	3,669,801.30	0.00	0.00
10 Transportation	300,000.00	46,400.00	20%	15.47%	62,974.87	130,209.84	106,815.29	26.72
11 Bus Depreciation Reserve	161,000.00	0.00	N/A	0.00%	103,350.75	4,000.00	53,649.25	13.42
13 Tuition	10,000.00		N/A		82.35	100.00	9,817.65	2.46
14 Retirement	760,000.00	60,000.00	20%	7.89%	53,282.43	706,717.57		
17 Adult Education	1,000.00	0.00	35%	0.00%	400.00	600.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,450.00	0.00	N/A	0.00%	8,257.43	3,192.57	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	259,153.83	0.00	N/A	0.00%	161,643.83	76,510.00	21,000.00	5.25
Total of All Funds	5,172,405.13	333,568.92			389,991.66	4,591,131.28	191,282.19	47.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	356 *
M1	HARLEM 7-8	101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,534,227.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	345,614.16
D.	At Risk Student	(I-D)	48,752.60
E.	Indian Education For All	(I-E)	11,941.41
F.	American Indian Achievement Gap	(I-F)	105,728.00
G.	Data For Achievement	(I-G)	11,434.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	278,803.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,602.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	474
B.	BASE Budget Limit	(II-B)	3,534,093.85
C.	Maximum Budget Limit	(II-C)	4,290,866.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,534,093.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,669,457.30
H.	Maximum Budget Limit	(II-H)	4,462,104.67
I.	Highest Budget Without a Vote	(II-I)	3,669,801.30
J.	Highest Budget	(II-J)	4,462,104.67
K.	Highest Voted Amount	(II-K)	792,303.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,669,801.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		227,168.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		227,168.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,669,801.30
1.	BASE Budget Limit	(V-A1)	3,669,457.30	
2.	Over-BASE Budget	(V-A2)	344.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,534,227.37
1.	Direct State Aid Paid By State	(V-B1)	1,534,227.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		345,614.16
D.	At Risk Student	(V-D)		48,752.60
E.	Indian Education For All	(V-E)		11,941.41
F.	American Indian Achievement Gap	(V-F)		105,728.00
G.	Data For Achievement	(V-G)		11,434.14
H.	Special Education Allowable Cost Payment	(V-H)		278,803.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,409.29
1.	Actual Non-Levy Revenue	(V-J1)	11,409.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,321,546.61
1.	Elementary County BASE Distribution	(V-L1)	1,321,546.61	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,669,457.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		344.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	344.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		344.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
03 Blaine
0030 Harlem Elem

Submit ID: 0030-06491376

01 General Fund

Adopted Budget	0001	3,669,801.30

Budget Uses

Expenditure Budget	0002	3,669,801.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,534,227.37
Quality Educator	3111	345,614.16
At Risk Student	3112	48,752.60
Indian Education For All	3113	11,941.41
American Indian Achievement Gap	3114	105,728.00
State Special Education Allowable Cost Payment to Districts	3115	278,803.72
Data For Achievement	3116	11,434.14
Elementary County BASE Distribution	2250	1,321,546.61
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,409.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	344.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	3,669,801.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	116,091.67
Contingency	0006	11,609.17
Over-Schedule	0011	172,299.16
Fund Balance for Budget	TFS48	109,374.87
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	62,974.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	9.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,925.21
State - On-Schedule Transportation Reimbursement	3210	95,775.63
District Tax Levy	1110	106,815.29
District Mills	999	26.72
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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03 Blaine

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Submit ID: 0030-06491376

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	161,000.00

Budget Uses

Expenditure Budget	0002	161,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,350.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,350.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	53,649.25
District Mills	999	13.42
Total Estimated Revenues to Fund Adopted Budget	0004	161,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24-2381C 2026 Bluebird 84 Pass Bus #2	2025	143,150.00	1,000.00	28,630.00	1,000.00
2023 BlueBird Vision 83 Pass Gas	2023	70,700.00	7,673.03	14,140.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	100,100.00	20,584.65	20,020.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	25,400.00	5,850.00	5,130.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	80,823.23	29,840.56	16,164.65	54.47
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	24,950.90	12,890.00	12,890.00
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	66,490.55	22,406.78	22,406.78
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	45,930.26	14,168.00	14,168.00
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	80,295.32	N/A	NA
Total					57,649.25

Budget Report
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03 Blaine

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Submit ID: 0030-06491376

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82.35
Unreserved Fund Balance Reappropriated	0970	82.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,817.65
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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03 Blaine

0030 Harlem Elem

Submit ID: 0030-06491376

14 Retirement Fund

Adopted Budget	0001	760,000.00

Budget Uses

Expenditure Budget	0002	760,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,282.43
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	53,282.43

Estimated Funding Sources

Interest Earnings	1510	2,800.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	703,917.57
Total Estimated Revenues to Fund Adopted Budget	0004	760,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0030-06491376

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	400.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	400.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	590.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	11,450.00

Budget Uses

Expenditure Budget	0002	11,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,257.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,257.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	99.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,092.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027
03 Blaine
0030 Harlem Elem

Submit ID: 0030-06491376

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0030 Harlem Elem

Submit ID: 0030-06491376

61 Building Reserve Fund

Adopted Budget	0001	259,153.83

Budget Uses

Expenditure Budget	0002	259,153.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,643.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,643.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,510.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	21,000.00
District Mills		999	5.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.25
Total Estimated Revenues to Fund Adopted Budget		0004	259,153.83

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	184	4,701,684

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karen King

(Signature) (Date)

Chairperson, School Trustees: Kathleen Adams

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,844,431.37	151,615.37	10%	8.22%	0.00	1,844,431.37	0.00	0.00
10 Transportation	120,000.00	24,000.00	20%	20.00%	31,622.35	28,292.36	60,085.29	12.78
11 Bus Depreciation Reserve	103,000.00	0.00	N/A	0.00%	53,029.95	1,750.00	48,220.05	10.26
13 Tuition	15,000.00		N/A		663.35	150.00	14,186.65	3.02
14 Retirement	360,000.00	46,614.44	20%	12.95%	0.00	360,000.00		
17 Adult Education	1,000.00	0.00	35%	0.00%	311.36	688.64	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,775.00	0.00	N/A	0.00%	3,211.01	1,563.99	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	143,699.55	0.00	N/A	0.00%	81,614.55	48,505.00	13,580.00	2.89
Total of All Funds	2,591,905.92	222,229.81			170,452.57	2,285,381.36	136,071.99	28.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 184

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	868,629.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	126,308.32
D.	At Risk Student	(I-D)	16,884.80
E.	Indian Education For All	(I-E)	4,807.92
F.	American Indian Achievement Gap	(I-F)	43,520.00
G.	Data For Achievement	(I-G)	4,603.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	63,948.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,335.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,729,934.12
C.	Maximum Budget Limit	(II-C)	2,119,310.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,729,934.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,844,381.37
H.	Maximum Budget Limit	(II-H)	2,259,029.35
I.	Highest Budget Without a Vote	(II-I)	1,844,431.37
J.	Highest Budget	(II-J)	2,259,029.35
K.	Highest Voted Amount	(II-K)	414,597.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,844,431.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,615.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,615.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,844,431.37
1.	BASE Budget Limit	(V-A1)	1,844,381.37	
2.	Over-BASE Budget	(V-A2)	50.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		868,629.62
1.	Direct State Aid Paid By State	(V-B1)	868,629.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		126,308.32
D.	At Risk Student	(V-D)		16,884.80
E.	Indian Education For All	(V-E)		4,807.92
F.	American Indian Achievement Gap	(V-F)		43,520.00
G.	Data For Achievement	(V-G)		4,603.68
H.	Special Education Allowable Cost Payment	(V-H)		63,948.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,024.76
1.	Actual Non-Levy Revenue	(V-J1)	8,024.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		707,653.60
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	707,653.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,844,381.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	50.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		50.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

01 General Fund

Adopted Budget	0001	1,844,431.37

Budget Uses

Expenditure Budget	0002	1,844,431.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	868,629.62
Quality Educator	3111	126,308.32
At Risk Student	3112	16,884.80
Indian Education For All	3113	4,807.92
American Indian Achievement Gap	3114	43,520.00
State Special Education Allowable Cost Payment to Districts	3115	63,948.67
Data For Achievement	3116	4,603.68
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	707,653.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,024.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
0031 Harlem H S

Submit ID: 0031-04805714

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,844,431.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,447.61
Contingency	0006	2,444.76
Over-Schedule	0011	93,107.63
Fund Balance for Budget	TFS48	55,622.35
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	31,622.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,723.09
State - On-Schedule Transportation Reimbursement	3210	20,169.27
District Tax Levy	1110	60,085.29
District Mills	999	12.78
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,000.00

Budget Uses

Expenditure Budget	0002	103,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,029.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,029.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	48,220.05
District Mills	999	10.26
Total Estimated Revenues to Fund Adopted Budget	0004	103,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24 2381C 2026 Bluebird 84 Pass Bus #2	2025	61,350.00	1,000.00	12,270.00	0.00
2023 BlueBird Vision 83 Pass Gas	2023	52,800.00	3,000.00	10,560.00	0.00
2022 Bluebird 84 Passenger Bus	2021	42,900.00	3,225.22	8,580.00	42.27
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	13,700.00	5,850.00	5,850.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	30,852.82	9,050.53	6,170.56	6,170.56
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	15,890.00	12,890.00	12,890.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	28,095.22	13,885.22	13,885.22
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	17,132.00	11,132.00	11,132.00
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	34,500.00	N/A	NA
Total					49,970.05

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	663.35
Unreserved Fund Balance Reappropriated	0970	663.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,186.65
District Mills	999	3.02
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,614.44
Operating Reserve	0961	46,614.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	359,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	311.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	311.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	678.64
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,775.00

Budget Uses

Expenditure Budget	0002	4,775.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,211.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,211.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9.42
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,554.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0031 Harlem H S

Submit ID: 0031-04805714

61 Building Reserve Fund

Adopted Budget		0001	143,699.55

Budget Uses

Expenditure Budget		0002	143,699.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,614.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,614.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,005.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,580.00
District Mills		999	2.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.89
Total Estimated Revenues to Fund Adopted Budget		0004	143,699.55

Budget Report
FY 2027

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-15630175

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	236	*	69	16,450,277

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrea Keller

(Signature) (Date)

Chairperson, School Trustees: James Lane

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-15630175

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,444,880.37	336,040.97	10%	9.75%	0.00	2,824,733.33	620,147.04	37.70
10 Transportation	400,000.00	80,000.00	20%	20.00%	17,584.00	121,646.99	260,769.01	15.85
11 Bus Depreciation Reserve	504,768.70	0.00	N/A	0.00%	396,118.70	0.00	108,650.00	6.60
13 Tuition	200,000.00		N/A		0.00	0.00	200,000.00	12.16
14 Retirement	520,000.00	104,000.00	20%	20.00%	3,705.92	516,294.08		
17 Adult Education	97,736.65	0.00	35%	0.00%	67,736.65	0.00	30,000.00	1.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107,995.06	0.00	N/A	0.00%	13,277.66	2,283.83	92,433.57	5.62
29 Flexibility	93,275.61	0.00	N/A	0.00%	72,575.03	20,700.58	0.00	0.00
61 Building Reserve	220,676.56	0.00	N/A	0.00%	5,026.56	81,221.83	134,428.17	8.17
Total of All Funds	5,589,332.95	520,040.97			576,024.52	3,566,880.64	1,446,427.79	87.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0946 Harlowton K-12

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**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-6	197
E2	MARTINSDALE COLONY	0
M1	HARLOWTON 7-8	39
H1	HARLOWTON HS 9-12	69 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,279,988.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	325,510.80
D.	At Risk Student	(I-D)	17,380.80
E.	Indian Education For All	(I-E)	7,969.65
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	7,631.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	118,650.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,907.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	310
B.	BASE Budget Limit	(II-B)	2,630,200.12
C.	Maximum Budget Limit	(II-C)	3,225,458.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,258.53
E.	Adopted Budget	(II-E)	3,225,458.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,824,733.33
H.	Maximum Budget Limit	(II-H)	3,444,880.37
I.	Highest Budget Without a Vote	(II-I)	3,444,880.37
J.	Highest Budget	(II-J)	3,444,880.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,444,880.37

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			336,040.97
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			336,040.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	90,263.56	28,386.92	118,650.48
B.	Special Education RSBG to Coop	13,256.12	3,651.05	16,907.17
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	41,407.87	12,815.19	54,223.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	250,218.00	375,333.00	625,551.00
F.	100% Of Per Student Entitlement	1,648,008.30	589,950.00	2,237,958.30
		1,898,226.30	965,283.00	2,863,509.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	670,073.88	340,744.90	1,010,818.78
H.	Special Education in BASE@40%	41,407.87	12,815.19	54,223.06
I.	Subsidized BASE Amount	711,481.75	353,560.09	1,065,041.84
J.	Subsidized BASE Ratio	67%	33%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,444,880.37
	1. BASE Budget Limit	(V-A1)	2,824,733.33	
	2. Over-BASE Budget	(V-A2)	620,147.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,279,988.66
	1. Direct State Aid Paid By State	(V-B1)	1,279,988.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		325,510.80
D.	At Risk Student	(V-D)		17,380.80
E.	Indian Education For All	(V-E)		7,969.65
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		7,631.10

H.	Special Education Allowable Cost Payment	(V-H)		118,650.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,853.21
1.	Actual Non-Levy Revenue	(V-J1)	31,853.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,033,188.63
1.	Elementary County BASE Distribution	(V-L1)	690,140.10	
2.	High School County BASE Distribution	(V-L2)	343,048.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,824,733.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		620,147.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		620,147.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.70
1.	District Property Tax Levy Mills	(V-S1)	37.70	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0946 Harlowton K-12

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**** Recalculated ****

01 General Fund

Adopted Budget	0001	3,444,880.37

Budget Uses

Expenditure Budget	0002	3,444,880.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,279,988.66
Quality Educator	3111	325,510.80
At Risk Student	3112	17,380.80
Indian Education For All	3113	7,969.65
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	118,650.48
Data For Achievement	3116	7,631.10
Elementary County BASE Distribution	2250	690,140.10
High School County BASE Distribution	2260	343,048.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,186.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	26,667.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	620,147.04		
District Tax Levy			1110	620,147.04
Total Estimated Revenues to Fund Adopted Budget			0004	3,444,880.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	110,588.16
Contingency	0006	11,058.82
Over-Schedule	0011	278,353.02
Fund Balance for Budget	TFS48	97,584.00
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	17,584.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,411.74
State - On-Schedule Transportation Reimbursement	3210	91,235.25
District Tax Levy	1110	260,769.01
District Mills	999	15.85
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	504,768.70

Budget Uses

Expenditure Budget	0002	504,768.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	396,118.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	396,118.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,650.00
District Mills	999	6.60
Total Estimated Revenues to Fund Adopted Budget	0004	504,768.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Maroon Ford Expedition MAX XLT	2025	45,000.00	9,000.00	9,000.00	9,000.00
2021 Maroon Ford Expedition MAX XLT	2025	41,000.00	8,200.00	8,200.00	8,200.00
2026 Bluebird bus #25	2025	228,500.00	45,700.00	45,700.00	45,700.00
2022 Blue Bird Cruiser #22	2022	160,750.00	128,600.00	32,150.00	32,150.00
2019 Bluebird bus #19	2018	136,000.00	190,400.00	27,200.00	13,600.00
2015 Bluebird bus #15	2014	128,750.00	193,125.00	N/A	NA
2012 Blue Bird bus #12	2012	129,200.00	193,800.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					108,650.00

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**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	12.16
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	520,000.00

Budget Uses

Expenditure Budget	0002	520,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,705.92
Operating Reserve	0961	104,000.00
Unreserved Fund Balance Reappropriated	0970	3,705.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	516,294.08
Total Estimated Revenues to Fund Adopted Budget	0004	520,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	97,736.65

Budget Uses

Expenditure Budget	0002	97,736.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,736.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,736.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	97,736.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	107,995.06

Budget Uses

Expenditure Budget	0002	107,995.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,277.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,277.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,283.83
District Tax Levy	1110	92,433.57
District Mills	999	5.62
Total Estimated Revenues to Fund Adopted Budget	0004	107,995.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	93,275.61

Budget Uses

Expenditure Budget	0002	93,275.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,575.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,575.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,700.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,275.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	220,676.56

Budget Uses

Expenditure Budget		0002	220,676.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,026.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,026.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	81,221.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	134,428.17
District Mills		999	8.17
Building Reserve Voted Mills		0134	6.08
Building Reserve Permissive Mills		0135	2.09
Total Estimated Revenues to Fund Adopted Budget		0004	220,676.56

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	500,000.00	5	611	0.00	500,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

28 Madison

Submit ID: 0543-16268322

0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 57	* 18	5,276,926

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Mark Homner

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0543 Harrison K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,369,773.81	130,609.44	10%	9.54%	0.00	1,004,294.45	365,479.36	69.26
10 Transportation	100,000.00	20,000.00	20%	20.00%	21,096.76	38,434.11	40,469.13	7.67
11 Bus Depreciation Reserve	309,275.03	0.00	N/A	0.00%	270,424.23	0.00	38,850.80	7.36
13 Tuition	100,000.00		N/A		33,505.57	0.00	66,494.43	12.60
14 Retirement	205,000.00	41,000.00	20%	20.00%	53,662.47	151,337.53		
17 Adult Education	9,825.34	0.00	35%	0.00%	9,825.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,020.66	0.00	N/A	0.00%	175.52	845.14	5,000.00	0.95
29 Flexibility	81,434.23	0.00	N/A	0.00%	81,434.23	0.00	0.00	0.00
61 Building Reserve	346,894.88	0.00	N/A	0.00%	231,774.88	72,096.00	43,024.00	8.16
Total of All Funds	2,528,223.95	191,609.44			701,899.00	1,267,007.23	559,317.72	106.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	46 *
M1	HARRISON 7-8	11 *
H1	HARRISON HS 9-12	18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	500,155.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,491.20
D.	At Risk Student	(I-D)	2,760.61
E.	Indian Education For All	(I-E)	1,959.75
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,876.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,268.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,089.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	88
B.	BASE Budget Limit	(II-B)	1,045,084.84
C.	Maximum Budget Limit	(II-C)	1,326,813.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	307,953.36
E.	Adopted Budget	(II-E)	1,353,038.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,002,687.07
H.	Maximum Budget Limit	(II-H)	1,276,947.08
I.	Highest Budget Without a Vote	(II-I)	1,312,247.81
J.	Highest Budget	(II-J)	1,369,776.34
K.	Highest Voted Amount	(II-K)	57,528.53
L.	Amount Approved on Ballot by Voters	(II-L)	59,133.38
M.	Adopted Budget	(II-M)	1,369,773.81

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		130,609.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		130,609.44

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	7,582.95	1,685.10	9,268.05
B.	Special Education RSBG to Coop	2,527.65	561.70	3,089.35
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,044.24	898.72	4,942.96

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	401,788.50	154,129.50	555,918.00
		589,452.50	529,462.50	1,118,915.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	208,076.73	186,900.26	394,977.00
H.	Special Education in BASE@40%	4,044.24	898.72	4,942.96
I.	Subsidized BASE Amount	212,120.97	187,798.98	399,919.96
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,369,773.81
1.	BASE Budget Limit	(V-A1)	1,002,687.07	
2.	Over-BASE Budget	(V-A2)	367,086.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		500,155.01
1.	Direct State Aid Paid By State	(V-B1)	500,155.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,491.20
D.	At Risk Student	(V-D)		2,760.61
E.	Indian Education For All	(V-E)		1,959.75
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,876.50

H.	Special Education Allowable Cost Payment	(V-H)		9,268.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,358.07
	1. Actual Non-Levy Revenue	(V-J1)	8,358.07	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		391,561.88
	1. Elementary County BASE Distribution	(V-L1)	207,691.19	
	2. High School County BASE Distribution	(V-L2)	183,870.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,002,687.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,607.38
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	1,607.38	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		365,479.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		367,086.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		69.26
	1. District Property Tax Levy Mills	(V-S1)	69.26	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		69.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,369,773.81

Budget Uses

Expenditure Budget	0002	1,369,773.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	500,155.01
Quality Educator	3111	86,491.20
At Risk Student	3112	2,760.61
Indian Education For All	3113	1,959.75
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	9,268.05
Data For Achievement	3116	1,876.50
Elementary County BASE Distribution	2250	207,691.19
High School County BASE Distribution	2260	183,870.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,358.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,607.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	365,479.36		
District Tax Levy			1110	365,479.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,369,773.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,940.10
Contingency	0006	3,494.01
Over-Schedule	0011	61,565.89
Fund Balance for Budget	TFS48	41,096.76
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	21,096.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,608.52
State - On-Schedule Transportation Reimbursement	3210	28,825.59
District Tax Levy	1110	40,469.13
District Mills	999	7.67
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0543 Harrison K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	309,275.03

Budget Uses

Expenditure Budget	0002	309,275.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	270,424.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270,424.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,850.80
District Mills	999	7.36
Total Estimated Revenues to Fund Adopted Budget	0004	309,275.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI Wildcat Bus	2023	6,000.00	2,400.00	1,200.00	1,200.00
2018 Thomas	2020	90,845.00	43,338.00	18,169.00	18,169.00
International	2020	30,500.00	32,600.00	6,100.00	6,100.00
International 2	2020	30,500.00	32,600.00	6,100.00	6,100.00
Ford Expedition	2019	30,176.00	42,246.40	6,035.20	3,017.60
Ford Expedition #2	2019	33,998.00	46,732.80	6,799.60	4,264.20
Total					38,850.80

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13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,505.57
Unreserved Fund Balance Reappropriated	0970	33,505.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,494.43
District Mills	999	12.60
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,662.47
Operating Reserve	0961	41,000.00
Unreserved Fund Balance Reappropriated	0970	53,662.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,337.53
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,825.34

Budget Uses

Expenditure Budget	0002	9,825.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,825.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,825.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,825.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,020.66

Budget Uses

Expenditure Budget	0002	6,020.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	845.14
District Tax Levy	1110	5,000.00
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	6,020.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	81,434.23

Budget Uses

Expenditure Budget	0002	81,434.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,434.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,434.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,434.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	346,894.88

Budget Uses

Expenditure Budget		0002	346,894.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	231,774.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	231,774.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,096.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	43,024.00
District Mills		999	8.16
Building Reserve Voted Mills		0134	4.74
Building Reserve Permissive Mills		0135	3.42
Total Estimated Revenues to Fund Adopted Budget		0004	346,894.88

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	612	250,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2027

21 Hill

0427 Havre Elem

Submit ID: 0427-86825388

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,310	N/A	23,070,157

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

0427 Havre Elem

Submit ID: 0427-86825388

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,697,197.00	910,736.03	10%	8.51%	0.00	8,906,360.34	1,790,836.66	77.63
10 Transportation	736,000.00	138,928.91	20%	18.88%	0.00	159,720.00	576,280.00	24.98
11 Bus Depreciation Reserve	668,538.00	0.93	N/A	0.00%	373,396.88	0.00	295,141.12	12.79
13 Tuition	60,000.00		N/A		4,447.83	0.00	55,552.17	2.41
14 Retirement	1,674,750.00	334,950.00	20%	20.00%	9,481.57	1,665,268.43		
17 Adult Education	4,062.00	0.00	35%	0.00%	0.00	0.00	4,062.00	0.18
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,520.00	0.81	N/A	0.00%	68,013.09	7,506.91	120,000.00	5.20
29 Flexibility	423,541.00	0.36	N/A	0.00%	407,290.37	16,250.63	0.00	0.00
61 Building Reserve	1,018,660.00	0.11	N/A	0.00%	827,090.00	153,256.00	38,314.00	1.66
Total of All Funds	15,478,268.00	1,384,617.15			1,689,719.74	10,908,362.31	2,880,185.95	124.85

50 Debt Service **Tax Jurisdiction**								
0427	363,075.00	0.00	20-9-438	0.00%	257,470.55	0.00	105,604.45	4.58

Budget Report
FY 2027

21 Hill

0427 Havre Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	1,045 *
M1	HAVRE 7-8	265 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,211,008.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	708,370.72
D.	At Risk Student	(I-D)	99,473.41
E.	Indian Education For All	(I-E)	34,230.30
F.	American Indian Achievement Gap	(I-F)	84,224.00
G.	Data For Achievement	(I-G)	32,776.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	293,432.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,318
B.	BASE Budget Limit	(II-B)	8,717,279.41
C.	Maximum Budget Limit	(II-C)	10,726,269.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,790,836.59
E.	Adopted Budget	(II-E)	10,508,116.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,906,360.34
H.	Maximum Budget Limit	(II-H)	10,966,539.79
I.	Highest Budget Without a Vote	(II-I)	10,697,197.47
J.	Highest Budget	(II-J)	10,966,539.79
K.	Highest Voted Amount	(II-K)	269,342.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,697,197.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		910,736.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		910,736.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,697,197.00
1.	BASE Budget Limit	(V-A1)	8,906,360.34	
2.	Over-BASE Budget	(V-A2)	1,790,836.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,211,008.65
1.	Direct State Aid Paid By State	(V-B1)	4,211,008.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		708,370.72
D.	At Risk Student	(V-D)		99,473.41
E.	Indian Education For All	(V-E)		34,230.30
F.	American Indian Achievement Gap	(V-F)		84,224.00
G.	Data For Achievement	(V-G)		32,776.20
H.	Special Education Allowable Cost Payment	(V-H)		293,432.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,084.53
1.	Actual Non-Levy Revenue	(V-J1)	5,084.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,437,760.45
1.	Elementary County BASE Distribution	(V-L1)	3,437,760.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,906,360.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,790,836.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,790,836.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		77.63
	1. District Property Tax Levy Mills	(V-S1)	77.63	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		77.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
21 Hill

0427 Havre Elem

Submit ID: 0427-86825388

01 General Fund

Adopted Budget	0001	10,697,197.00

Budget Uses

Expenditure Budget	0002	10,697,197.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,211,008.65
Quality Educator	3111	708,370.72
At Risk Student	3112	99,473.41
Indian Education For All	3113	34,230.30
American Indian Achievement Gap	3114	84,224.00
State Special Education Allowable Cost Payment to Districts	3115	293,432.08
Data For Achievement	3116	32,776.20
Elementary County BASE Distribution	2250	3,437,760.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,084.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,790,836.66		
District Tax Levy			1110	1,790,836.66
Total Estimated Revenues to Fund Adopted Budget			0004	10,697,197.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

21 Hill

0427 Havre Elem

Submit ID: 0427-86825388

10 Transportation Fund

Adopted Budget	0001	736,000.00

Budget Uses

Expenditure Budget	0002	736,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	145,200.00
Contingency	0006	14,520.00
Over-Schedule	0011	576,280.00
Fund Balance for Budget	TFS48	138,928.91
Operating Reserve	0961	138,928.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,930.00
State - On-Schedule Transportation Reimbursement	3210	119,790.00
District Tax Levy	1110	576,280.00
District Mills	999	24.98
Total Estimated Revenues to Fund Adopted Budget	0004	736,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	668,538.00

Budget Uses

Expenditure Budget	0002	668,538.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	373,397.81
Operating Reserve	0961	0.93
Unreserved Fund Balance Reappropriated	0970	373,396.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	295,141.12
District Mills	999	12.79
Total Estimated Revenues to Fund Adopted Budget	0004	668,538.00

Budget Report
FY 2027

21 Hill

0427 Havre Elem

Submit ID: 0427-86825388

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coach liner DXL	2024	146,163.65	29,232.73	29,232.73	0.00
Bus #1 Lion Electric 8086	2023	245,714.78	98,285.92	49,142.96	49,142.96
Bus #10 Bluebird 8082	2023	69,250.00	28,060.00	13,850.00	0.00
Bus #21 Bluebird 8081	2023	69,250.00	41,550.00	13,850.00	0.00
Bus #25 Lion Electric 8120	2023	245,714.78	98,285.92	49,142.96	49,142.96
BUS # Replacement	2021	67,450.00	29,980.00	13,490.00	0.00
BUS# 20 Replacement	2021	67,450.00	47,215.00	13,490.00	13,490.00
Sped Bus Gas Fuel #3	2020	86,272.00	49,017.60	17,254.40	17,254.40
Blue Bird #7	2017	52,150.00	62,150.00	10,430.00	10,430.00
Blue Bird Bus #13	2017	52,150.00	62,150.00	10,430.00	10,430.00
BUS #30 MCI Coach	2015	140,435.00	95,435.00	28,087.00	28,087.00
BUS #12 MCI Coach	2014	56,450.00	66,740.00	11,290.00	11,290.00
BUS #15	2014	99,500.00	71,700.00	19,900.00	0.00
BUS #17	2014	98,750.00	24,750.00	19,750.00	0.00
BUS #23	2014	46,975.00	30,185.00	9,395.00	9,395.00
BUS #8	2014	98,750.00	54,250.00	19,750.00	19,750.00
BUS #17	2012	47,337.00	45,869.60	9,467.40	9,467.40
BUS #18	2012	47,337.00	47,869.60	9,467.40	9,467.40
BUS #24	2012	46,975.00	39,975.00	9,395.00	9,395.00
BUS #22	2010	46,000.00	62,200.00	9,200.00	6,800.00
BUS #5	2010	42,595.00	25,557.00	8,519.00	8,519.00
Bus #6 MCI Coach	2010	134,000.00	98,000.00	26,800.00	26,800.00
BUS #9	2009	92,800.00	132,920.00	18,560.00	6,280.00
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					295,141.12

Budget Report
FY 2027

21 Hill

0427 Havre Elem

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13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,447.83
Unreserved Fund Balance Reappropriated	0970	4,447.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,552.17
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

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14 Retirement Fund

Adopted Budget	0001	1,674,750.00

Budget Uses

Expenditure Budget	0002	1,674,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	344,431.57
Operating Reserve	0961	334,950.00
Unreserved Fund Balance Reappropriated	0970	9,481.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,665,268.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,674,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,062.00

Budget Uses

Expenditure Budget	0002	4,062.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,062.00
District Mills	999	0.18
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	195,520.00

Budget Uses

Expenditure Budget	0002	195,520.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,013.90
Operating Reserve	0961	0.81
Unreserved Fund Balance Reappropriated	0970	68,013.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,506.91
District Tax Levy	1110	120,000.00
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	195,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	423,541.00

Budget Uses

Expenditure Budget	0002	423,541.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	407,290.73
Operating Reserve	0961	0.36
Unreserved Fund Balance Reappropriated	0970	407,290.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,250.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	423,541.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0427

Taxable Value		23,070,157.00
Adopted Budget	0001	363,075.00

Budget Uses

Expenditure Budget	0002	363,075.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,470.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,470.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	105,604.45
Jurisdiction Mills	999	4.58
Total Estimated Revenues to Fund Adopted Budget	0004	363,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	2,180,000.00	260,000.00	102,675.00	400.00
Total Bond Requirements							363,075.00
Total Debt Service Requirements						0002	363,075.00

Budget Report
FY 2027

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Submit ID: 0427-86825388

61 Building Reserve Fund

Adopted Budget	0001	1,018,660.00

Budget Uses

Expenditure Budget	0002	1,018,660.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	827,090.11
Operating Reserve	0961	0.11
Unreserved Fund Balance Reappropriated	0970	827,090.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	153,256.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	38,314.00
District Mills	999	1.66
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	1,018,660.00

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	542	26,864,872

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,595,365.00	503,912.19	10%	9.01%	0.00	4,533,231.08	1,062,133.92	39.54
10 Transportation	443,900.00	84,521.50	20%	19.04%	0.00	75,020.00	368,880.00	13.73
11 Bus Depreciation Reserve	403,437.00	0.40	N/A	0.00%	227,468.60	0.00	175,968.40	6.55
13 Tuition	20,000.00		N/A		2,975.25	0.00	17,024.75	0.63
14 Retirement	990,000.00	198,000.00	20%	20.00%	117,583.85	872,416.15		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	70,555.17	0.00	29,444.83	1.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,633.00	0.57	N/A	0.00%	46,812.07	3,820.93	60,000.00	2.23
29 Flexibility	232,728.00	0.46	N/A	0.00%	184,948.71	47,779.29	0.00	0.00
61 Building Reserve	515,559.00	0.28	N/A	0.00%	413,574.00	81,588.00	20,397.00	0.76
Total of All Funds	8,411,622.00	821,435.40			1,063,917.65	5,613,855.45	1,733,848.90	64.54

50 Debt Service **Tax Jurisdiction**								
0428	227,175.00	0.00	20-9-438	0.00%	144,312.81	0.00	82,862.19	3.08

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 542

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,210,567.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	316,433.12
D.	At Risk Student	(I-D)	32,362.28
E.	Indian Education For All	(I-E)	14,162.46
F.	American Indian Achievement Gap	(I-F)	29,952.00
G.	Data For Achievement	(I-G)	13,560.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,776.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	539
B.	BASE Budget Limit	(II-B)	4,372,688.93
C.	Maximum Budget Limit	(II-C)	5,398,185.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,025,496.07
E.	Adopted Budget	(II-E)	5,398,185.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,533,231.08
H.	Maximum Budget Limit	(II-H)	5,595,365.32
I.	Highest Budget Without a Vote	(II-I)	5,595,365.32
J.	Highest Budget	(II-J)	5,595,365.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,595,365.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		503,912.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		503,912.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,595,365.00
1.	BASE Budget Limit	(V-A1)	4,533,231.08	
2.	Over-BASE Budget	(V-A2)	1,062,133.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,210,567.65
1.	Direct State Aid Paid By State	(V-B1)	2,210,567.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		316,433.12
D.	At Risk Student	(V-D)		32,362.28
E.	Indian Education For All	(V-E)		14,162.46
F.	American Indian Achievement Gap	(V-F)		29,952.00
G.	Data For Achievement	(V-G)		13,560.84
H.	Special Education Allowable Cost Payment	(V-H)		121,776.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,690.71
1.	Actual Non-Levy Revenue	(V-J1)	2,690.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,791,725.46
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,791,725.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,533,231.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,062,133.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,062,133.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.54
	1. District Property Tax Levy Mills	(V-S1)	39.54	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	5,595,365.00

Budget Uses

Expenditure Budget	0002	5,595,365.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,210,567.65
Quality Educator	3111	316,433.12
At Risk Student	3112	32,362.28
Indian Education For All	3113	14,162.46
American Indian Achievement Gap	3114	29,952.00
State Special Education Allowable Cost Payment to Districts	3115	121,776.56
Data For Achievement	3116	13,560.84
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,791,725.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,690.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,062,133.92		
District Tax Levy			1110	1,062,133.92
Total Estimated Revenues to Fund Adopted Budget			0004	5,595,365.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	443,900.00

Budget Uses

Expenditure Budget	0002	443,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,200.00
Contingency	0006	6,820.00
Over-Schedule	0011	368,880.00
Fund Balance for Budget	TFS48	84,521.50
Operating Reserve	0961	84,521.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,755.00
State - On-Schedule Transportation Reimbursement	3210	56,265.00
District Tax Levy	1110	368,880.00
District Mills	999	13.73
Total Estimated Revenues to Fund Adopted Budget	0004	443,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	403,437.00

Budget Uses

Expenditure Budget	0002	403,437.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,469.00
Operating Reserve	0961	0.40
Unreserved Fund Balance Reappropriated	0970	227,468.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	175,968.40
District Mills	999	6.55
Total Estimated Revenues to Fund Adopted Budget	0004	403,437.00

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Submit ID: 0428-08574394

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coachliner DXL	2024	271,275.35	54,255.07	54,255.07	0.00
Bus #1 Lion Electric 8086	2023	115,630.49	46,252.20	23,126.10	23,126.10
Bus #10 Bluebird 8082	2023	69,250.00	27,700.00	13,850.00	13,850.00
Bus #21 Bluebird 8081	2023	69,250.00	27,700.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	115,630.49	69,378.30	23,126.10	23,126.10
BUS # 20 replacement	2021	28,908.00	17,344.80	5,781.60	0.00
BUS # Make IC Model CE	2021	28,908.00	23,126.40	5,781.60	5,781.60
Sped Bus Gas Fuel #3	2020	36,974.00	14,789.60	7,394.80	7,394.80
Blue Bird Bus #7	2017	52,150.00	48,720.00	10,430.00	10,430.00
Blue Bird Bus#13	2017	52,150.00	48,720.00	10,430.00	10,430.00
BUS #16	2014	99,500.00	118,600.00	19,900.00	19,900.00
BUS #23	2014	98,750.00	80,434.60	19,750.00	19,750.00
BUS #17	2012	47,337.00	48,337.00	9,467.40	9,467.40
BUS #18	2012	47,337.00	43,869.60	9,467.40	9,467.40
BUS #24	2012	46,975.00	42,945.00	9,395.00	9,395.00
BUS #22	2010	46,000.00	69,000.00	N/A	NA
BUS #5	2010	42,595.00	63,892.50	N/A	NA
BUS #6 MCI Coach	2010	134,000.00	201,000.00	N/A	NA
BUS #21	2009	92,800.00	139,200.00	N/A	NA
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					175,968.40

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,975.25
Unreserved Fund Balance Reappropriated	0970	2,975.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,024.75
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	990,000.00

Budget Uses

Expenditure Budget	0002	990,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	315,583.85
Operating Reserve	0961	198,000.00
Unreserved Fund Balance Reappropriated	0970	117,583.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	872,416.15
Total Estimated Revenues to Fund Adopted Budget	0004	990,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,555.17
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	70,555.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,444.83
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110,633.00

Budget Uses

Expenditure Budget	0002	110,633.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,812.64
Operating Reserve	0961	0.57
Unreserved Fund Balance Reappropriated	0970	46,812.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,820.93
District Tax Levy	1110	60,000.00
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	110,633.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	232,728.00

Budget Uses

Expenditure Budget	0002	232,728.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184,949.17
Operating Reserve	0961	0.46
Unreserved Fund Balance Reappropriated	0970	184,948.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	47,779.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	232,728.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
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Taxable Value		26,864,872.00
Adopted Budget	0001	227,175.00

Budget Uses

Expenditure Budget	0002	227,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,312.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,312.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	82,862.19
Jurisdiction Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	227,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	430,000.00	200,000.00	26,775.00	400.00
Total Bond Requirements							227,175.00
Total Debt Service Requirements						0002	227,175.00

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21 Hill

0428 Havre H S

Submit ID: 0428-08574394

61 Building Reserve Fund

Adopted Budget	0001	515,559.00

Budget Uses

Expenditure Budget	0002	515,559.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	413,574.28
Operating Reserve	0961	0.28
Unreserved Fund Balance Reappropriated	0970	413,574.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	81,588.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	20,397.00
District Mills	999	0.76
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.76
Total Estimated Revenues to Fund Adopted Budget	0004	515,559.00

Budget Report
FY 2027

06 Carter

Submit ID: 0078-55887696

0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	10,019,767

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Everly Richards

(Signature) (Date)

Chairperson, School Trustees: Meghan Phillippi

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	227,259.76	22,725.98	10%	10.00%	33,132.31	154,463.91	39,663.54	3.96
10 Transportation	2,074.43	414.88	20%	20.00%	2,074.43	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	13,482.29		N/A		217.89	0.00	13,264.40	1.32
14 Retirement	21,500.00	4,300.00	20%	20.00%	992.17	20,507.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,967.44	0.00	N/A	0.00%	4,815.78	151.66	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	1,903.71	0.00	N/A	0.00%	1,903.71	0.00	0.00	0.00
Total of All Funds	271,187.63	27,440.86			43,136.29	175,123.40	52,927.94	5.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

06 Carter

Submit ID: 0078-55887696

0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	5 *
E2	HAMMOND K-8	6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	88,820.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,532.00
D.	At Risk Student	(I-D)	544.72
E.	Indian Education For All	(I-E)	287.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	275.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,516.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	505.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	185,630.89
C.	Maximum Budget Limit	(II-C)	226,690.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,000.00
E.	Adopted Budget	(II-E)	225,630.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	179,928.01
H.	Maximum Budget Limit	(II-H)	220,882.08
I.	Highest Budget Without a Vote	(II-I)	227,259.76
J.	Highest Budget	(II-J)	227,259.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	227,259.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,725.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		33,132.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	82.96	
2.	Remaining Fund Balance Available (970b)	(III-D2)	33,049.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,858.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		227,259.76
1.	BASE Budget Limit	(V-A1)	179,928.01	
2.	Over-BASE Budget	(V-A2)	47,331.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		88,820.69
1.	Direct State Aid Paid By State	(V-B1)	88,820.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,532.00
D.	At Risk Student	(V-D)		544.72
E.	Indian Education For All	(V-E)		287.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		275.22
H.	Special Education Allowable Cost Payment	(V-H)		1,516.59
I.	Remaining Fund Balance Available	(V-I)		33,049.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,539.44
1.	Actual Non-Levy Revenue	(V-J1)	2,539.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		35,362.57
1.	Elementary County BASE Distribution	(V-L1)	35,362.57	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		179,928.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,668.21
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	82.96	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	7,585.25	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,663.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		47,331.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.96
	1. District Property Tax Levy Mills	(V-S1)	3.96	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

01 General Fund

Adopted Budget	0001	227,259.76

Budget Uses

Expenditure Budget	0002	227,259.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	33,132.31
Direct State Aid	3110	88,820.69
Quality Educator	3111	17,532.00
At Risk Student	3112	544.72
Indian Education For All	3113	287.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,516.59
Data For Achievement	3116	275.22
Elementary County BASE Distribution	2250	35,362.57
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,539.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,585.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	39,663.54		
District Tax Levy			1110	39,663.54
Total Estimated Revenues to Fund Adopted Budget			0004	227,259.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,074.43

Budget Uses

Expenditure Budget	0002	2,074.43
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	325.50
Contingency	0006	100.00
Over-Schedule	0011	1,648.93
Fund Balance for Budget	TFS48	2,489.31
Operating Reserve	0961	414.88
Unreserved Fund Balance Reappropriated	0970	2,074.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,074.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

13 Tuition Fund

Adopted Budget	0001	13,482.29

Budget Uses

Expenditure Budget	0002	13,482.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,264.40
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	13,482.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	21,500.00

Budget Uses

Expenditure Budget	0002	21,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,292.17
Operating Reserve	0961	4,300.00
Unreserved Fund Balance Reappropriated	0970	992.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,507.83
Total Estimated Revenues to Fund Adopted Budget	0004	21,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,967.44

Budget Uses

Expenditure Budget	0002	4,967.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,815.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,815.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	151.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,967.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-55887696

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
06 Carter

Submit ID: 0078-55887696

0078 Hawks Home Elem

61 Building Reserve Fund

Adopted Budget		0001	1,903.71

Budget Uses

Expenditure Budget		0002	1,903.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,903.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,903.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,903.71

Budget Report
FY 2027

03 Blaine

Submit ID: 1213-61053278

1213 Hays-Lodge Pole K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	185	*	84	289,558

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joseph O'Neil

(Signature) (Date)

Chairperson, School Trustees: Josh Werk

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

Submit ID: 1213-61053278

1213 Hays-Lodge Pole K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,470,542.85	231,852.93	10%	9.38%	0.00	2,470,542.85	0.00	0.00
10 Transportation	77,446.28	0.00	20%	0.00%	0.00	77,446.28	0.00	0.00
11 Bus Depreciation Reserve	147.61	0.00	N/A	0.00%	147.61	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	695,000.00	139,000.00	20%	20.00%	136,269.34	558,730.66		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,640.59	0.00	N/A	0.00%	558.24	2,082.35	0.00	0.00
29 Flexibility	18,735.44	0.00	N/A	0.00%	3,421.78	15,313.66	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,264,512.77	370,852.93			140,396.97	3,124,115.80	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	151
M1	HAYS-LODGE POLE 7-8	34
H1	HAYS-LODGE POLE HS 9-12	84 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,153,240.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	167,442.29
D.	At Risk Student	(I-D)	29,721.48
E.	Indian Education For All	(I-E)	7,028.97
F.	American Indian Achievement Gap	(I-F)	64,512.00
G.	Data For Achievement	(I-G)	6,730.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	89,501.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,604.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	263
B.	BASE Budget Limit	(II-B)	2,350,738.57
C.	Maximum Budget Limit	(II-C)	2,873,272.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,350,738.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,470,542.85
H.	Maximum Budget Limit	(II-H)	3,039,627.70
I.	Highest Budget Without a Vote	(II-I)	2,470,542.85
J.	Highest Budget	(II-J)	3,039,627.70
K.	Highest Voted Amount	(II-K)	569,084.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,470,542.85

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		231,852.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		231,852.93

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	60,951.02	28,550.16	89,501.18
B.	Special Education RSBG to Coop	10,391.45	4,212.75	14,604.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	28,536.99	13,105.16	41,642.15

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,299,073.50	717,885.00	2,016,958.50
		1,486,737.50	1,093,218.00	2,579,955.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	524,818.34	385,905.95	910,724.29
H.	Special Education in BASE@40%	28,536.99	13,105.16	41,642.15
I.	Subsidized BASE Amount	553,355.33	399,011.11	952,366.44
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,470,542.85
1.	BASE Budget Limit	(V-A1)	2,470,542.85	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,153,240.11
1.	Direct State Aid Paid By State	(V-B1)	1,153,240.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		167,442.29
D.	At Risk Student	(V-D)		29,721.48
E.	Indian Education For All	(V-E)		7,028.97
F.	American Indian Achievement Gap	(V-F)		64,512.00
G.	Data For Achievement	(V-G)		6,730.38

H.	Special Education Allowable Cost Payment	(V-H)		89,501.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,147.98
	1. Actual Non-Levy Revenue	(V-J1)	11,147.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		941,218.46
	1. Elementary County BASE Distribution	(V-L1)	546,889.50	
	2. High School County BASE Distribution	(V-L2)	394,328.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,470,542.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

Submit ID: 1213-61053278

1213 Hays-Lodge Pole K-12 Schls

01 General Fund

Adopted Budget	0001	2,470,542.85

Budget Uses

Expenditure Budget	0002	2,470,542.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,153,240.11
Quality Educator	3111	167,442.29
At Risk Student	3112	29,721.48
Indian Education For All	3113	7,028.97
American Indian Achievement Gap	3114	64,512.00
State Special Education Allowable Cost Payment to Districts	3115	89,501.18
Data For Achievement	3116	6,730.38
Elementary County BASE Distribution	2250	546,889.50
High School County BASE Distribution	2260	394,328.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,334.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,813.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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1213 Hays-Lodge Pole K-12 Schls

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,470,542.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	77,446.28

Budget Uses

Expenditure Budget	0002	77,446.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,405.71
Contingency	0006	7,040.57
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,361.57
State - On-Schedule Transportation Reimbursement	3210	58,084.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,446.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	147.61

Budget Uses

Expenditure Budget	0002	147.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	147.61

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1213 Hays-Lodge Pole K-12 Schls

14 Retirement Fund

Adopted Budget	0001	695,000.00

Budget Uses

Expenditure Budget	0002	695,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	275,269.34
Operating Reserve	0961	139,000.00
Unreserved Fund Balance Reappropriated	0970	136,269.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	558,730.66
Total Estimated Revenues to Fund Adopted Budget	0004	695,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1213 Hays-Lodge Pole K-12 Schls

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1213 Hays-Lodge Pole K-12 Schls

28 Technology Fund

Adopted Budget	0001	2,640.59

Budget Uses

Expenditure Budget	0002	2,640.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	558.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	558.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,082.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,640.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,735.44

Budget Uses

Expenditure Budget	0002	18,735.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,421.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,421.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,313.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,735.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1213 Hays-Lodge Pole K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2027

37 Pondera

Submit ID: 1226-80185586

1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 100	* 59	88,816

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Davie Lee Shortman

(Signature) (Date)

Chairperson, School Trustees: Joseph Crawford

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

37 Pondera

Submit ID: 1226-80185586

1226 Heart Butte K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,674,993.97	78,733.62	10%	4.70%	0.00	1,674,993.97	0.00	0.00
10 Transportation	119,443.26	23,888.65	20%	20.00%	2,568.00	116,875.26	0.00	0.00
11 Bus Depreciation Reserve	94,504.84	0.00	N/A	0.00%	88,504.84	0.00	6,000.00	67.56
13 Tuition	5,116.12		N/A		1,817.13	0.00	3,298.99	37.14
14 Retirement	304,400.90	45,515.82	20%	14.95%	0.00	304,400.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,669.29	0.00	N/A	0.00%	257.49	1,411.80	0.00	0.00
29 Flexibility	598.22	0.00	N/A	0.00%	598.22	0.00	0.00	0.00
61 Building Reserve	15,748.95	0.00	N/A	0.00%	7,568.45	6,544.40	1,636.10	18.42
Total of All Funds	2,216,475.55	148,138.09			101,314.13	2,104,226.33	10,935.09	123.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

37 Pondera

Submit ID: 1226-80185586

1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	76 *
M1	HEART BUTTE 7-8	24 *
H1	HEART BUTTE HS 9-12	59 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	796,111.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	139,476.80
D.	At Risk Student	(I-D)	21,116.35
E.	Indian Education For All	(I-E)	4,154.67
F.	American Indian Achievement Gap	(I-F)	33,536.00
G.	Data For Achievement	(I-G)	3,978.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,064.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,582.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,774,783.03
C.	Maximum Budget Limit	(II-C)	2,171,560.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,774,783.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,674,993.97
H.	Maximum Budget Limit	(II-H)	2,054,984.59
I.	Highest Budget Without a Vote	(II-I)	1,674,993.97
J.	Highest Budget	(II-J)	2,054,984.59
K.	Highest Voted Amount	(II-K)	379,990.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,674,993.97

Budget Report
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1226 Heart Butte K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			78,733.62
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			78,733.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,699.94	12,364.63	32,064.57
B.	Special Education RSBG to Coop	4,549.77	3,033.18	7,582.95
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,699.88	6,159.12	15,859.01

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	713,416.00	504,597.50	1,218,013.50
		901,080.00	879,930.50	1,781,010.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	318,081.24	310,615.47	628,696.71
H.	Special Education in BASE@40%	9,699.88	6,159.12	15,859.01
I.	Subsidized BASE Amount	327,781.12	316,774.59	644,555.72
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,674,993.97
	1. BASE Budget Limit	(V-A1)	1,674,993.97	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		796,111.69
	1. Direct State Aid Paid By State	(V-B1)	796,111.69	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		139,476.80
D.	At Risk Student	(V-D)		21,116.35
E.	Indian Education For All	(V-E)		4,154.67
F.	American Indian Achievement Gap	(V-F)		33,536.00
G.	Data For Achievement	(V-G)		3,978.18

H.	Special Education Allowable Cost Payment	(V-H)		32,064.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		644,555.71
1.	Elementary County BASE Distribution	(V-L1)	327,781.12	
2.	High School County BASE Distribution	(V-L2)	316,774.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,674,993.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

Submit ID: 1226-80185586

1226 Heart Butte K-12 Schools

01 General Fund

Adopted Budget	0001	1,674,993.97

Budget Uses

Expenditure Budget	0002	1,674,993.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	796,111.69
Quality Educator	3111	139,476.80
At Risk Student	3112	21,116.35
Indian Education For All	3113	4,154.67
American Indian Achievement Gap	3114	33,536.00
State Special Education Allowable Cost Payment to Districts	3115	32,064.57
Data For Achievement	3116	3,978.18
Elementary County BASE Distribution	2250	327,781.12
High School County BASE Distribution	2260	316,774.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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1226 Heart Butte K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,674,993.97
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	119,443.26

Budget Uses

Expenditure Budget	0002	119,443.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	106,254.72
Contingency	0006	10,625.47
Over-Schedule	0011	2,563.07
Fund Balance for Budget	TFS48	26,456.65
Operating Reserve	0961	23,888.65
Unreserved Fund Balance Reappropriated	0970	2,568.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,215.11
State - On-Schedule Transportation Reimbursement	3210	87,660.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	119,443.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1226 Heart Butte K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	94,504.84

Budget Uses

Expenditure Budget	0002	94,504.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,504.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,504.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	67.56
Total Estimated Revenues to Fund Adopted Budget	0004	94,504.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	117,000.00	10,500.00	23,400.00	0.00
2016 blue Bird SB	2016	113,500.00	13,500.00	22,700.00	3,000.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	16,500.00	22,480.00	3,000.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	16,000.00	13,200.00	0.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	5,116.12

Budget Uses

Expenditure Budget	0002	5,116.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,817.13
Unreserved Fund Balance Reappropriated	0970	1,817.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,298.99
District Mills	999	37.14
Total Estimated Revenues to Fund Adopted Budget	0004	5,116.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	304,400.90

Budget Uses

Expenditure Budget	0002	304,400.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,515.82
Operating Reserve	0961	45,515.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	304,400.90
Total Estimated Revenues to Fund Adopted Budget	0004	304,400.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,669.29

Budget Uses

Expenditure Budget	0002	1,669.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,411.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,669.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	598.22

Budget Uses

Expenditure Budget	0002	598.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	598.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	598.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	598.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

37 Pondera

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1226 Heart Butte K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	15,748.95

Budget Uses

Expenditure Budget		0002	15,748.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,568.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,568.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,544.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	1,636.10
District Mills		999	18.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	18.42
Total Estimated Revenues to Fund Adopted Budget		0004	15,748.95

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,345	N/A	152,630,627

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha Holman

(Signature) (Date)

Chairperson, School Trustees: Jennifer McKee

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	45,796,240.79	4,029,307.69	10%	8.80%	0.00	37,267,944.34	8,528,296.45	55.88
10 Transportation	6,551,820.37	1,310,364.07	20%	20.00%	130,563.45	908,075.52	5,513,181.40	36.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,373,844.51		N/A		146,745.40	0.00	2,227,099.11	14.59
14 Retirement	7,648,143.66	1,404,323.31	20%	18.36%	0.00	7,648,143.66		
17 Adult Education	781,115.54	163,174.30	35%	20.89%	0.00	0.00	781,115.54	5.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,186,517.86	0.00	N/A	0.00%	634,993.78	31,024.08	520,500.00	3.41
29 Flexibility	140,927.40	0.00	N/A	0.00%	72,926.18	68,001.22	0.00	0.00
61 Building Reserve	4,086,155.24	0.00	N/A	0.00%	412,505.24	484,952.52	3,188,697.48	20.90
Total of All Funds	68,564,765.37	6,907,169.37			1,397,734.05	46,408,141.34	20,758,889.98	136.02

50 Debt Service Tax Jurisdiction								
#1	7,393,219.86	0.00	20-9-438	0.00%	996,833.65	1,038,198.72	5,358,187.49	35.11

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	3,941	*
E2	MAL CHARTER K-6	18	*
E3	HM CHARTER K-6	224	*
M1	HELENA 7-8	1,149	*
M2	MAL CHARTER 7-8	13	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,876,647.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,007,634.08
D.	At Risk Student	(I-D)	148,461.70
E.	Indian Education For All	(I-E)	139,664.85
F.	American Indian Achievement Gap	(I-F)	86,528.00
G.	Data For Achievement	(I-G)	133,731.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,205,238.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,510
B.	BASE Budget Limit	(II-B)	36,688,554.53
C.	Maximum Budget Limit	(II-C)	46,066,892.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,528,296.45
E.	Adopted Budget	(II-E)	45,216,850.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	36,807,645.59
H.	Maximum Budget Limit	(II-H)	46,289,430.25
I.	Highest Budget Without a Vote	(II-I)	45,796,240.79
J.	Highest Budget	(II-J)	46,289,430.25
K.	Highest Voted Amount	(II-K)	493,189.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	45,796,240.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		4,029,307.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,029,307.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		45,796,240.79
1.	BASE Budget Limit	(V-A1)	36,807,645.59	
2.	Over-BASE Budget	(V-A2)	8,988,595.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,876,647.66
1.	Direct State Aid Paid By State	(V-B1)	16,876,647.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,007,634.08
D.	At Risk Student	(V-D)		148,461.70
E.	Indian Education For All	(V-E)		139,664.85
F.	American Indian Achievement Gap	(V-F)		86,528.00
G.	Data For Achievement	(V-G)		133,731.90
H.	Special Education Allowable Cost Payment	(V-H)		2,205,238.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		181,271.45
1.	Actual Non-Levy Revenue	(V-J1)	181,271.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		14,028,467.42
1.	Elementary County BASE Distribution	(V-L1)	14,028,467.42	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		36,807,645.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		460,298.75
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	460,298.75	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,528,296.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,988,595.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		55.88
	1. District Property Tax Levy Mills	(V-S1)	55.88	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		55.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

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01 General Fund

Adopted Budget	0001	45,796,240.79

Budget Uses

Expenditure Budget	0002	45,796,240.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,876,647.66
Quality Educator	3111	3,007,634.08
At Risk Student	3112	148,461.70
Indian Education For All	3113	139,664.85
American Indian Achievement Gap	3114	86,528.00
State Special Education Allowable Cost Payment to Districts	3115	2,205,238.53
Data For Achievement	3116	133,731.90
Elementary County BASE Distribution	2250	14,028,467.42
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	163,007.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	18,263.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	460,298.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	8,528,296.45		
District Tax Levy			1110	8,528,296.45
Total Estimated Revenues to Fund Adopted Budget			0004	45,796,240.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,551,820.37

Budget Uses

Expenditure Budget	0002	6,551,820.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	825,523.20
Contingency	0006	82,552.32
Over-Schedule	0011	5,643,744.85
Fund Balance for Budget	TFS48	1,440,927.52
Operating Reserve	0961	1,310,364.07
Unreserved Fund Balance Reappropriated	0970	130,563.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	227,018.88
State - On-Schedule Transportation Reimbursement	3210	681,056.64
District Tax Levy	1110	5,513,181.40
District Mills	999	36.12
Total Estimated Revenues to Fund Adopted Budget	0004	6,551,820.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	2,373,844.51

Budget Uses

Expenditure Budget	0002	2,373,844.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,745.40
Unreserved Fund Balance Reappropriated	0970	146,745.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,227,099.11
District Mills	999	14.59
Total Estimated Revenues to Fund Adopted Budget	0004	2,373,844.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

14 Retirement Fund

Adopted Budget	0001	7,648,143.66

Budget Uses

Expenditure Budget	0002	7,648,143.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,404,323.31
Operating Reserve	0961	1,404,323.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,646,143.66
Total Estimated Revenues to Fund Adopted Budget	0004	7,648,143.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	781,115.54

Budget Uses

Expenditure Budget	0002	781,115.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	163,174.30
Operating Reserve	0961	163,174.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	781,115.54
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	781,115.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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25 Lewis & Clark

0487 Helena Elem

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28 Technology Fund

Adopted Budget	0001	1,186,517.86

Budget Uses

Expenditure Budget	0002	1,186,517.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	634,993.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	634,993.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	31,024.08
District Tax Levy	1110	520,500.00
District Mills	999	3.41
Total Estimated Revenues to Fund Adopted Budget	0004	1,186,517.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	140,927.40

Budget Uses

Expenditure Budget	0002	140,927.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,926.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,926.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	68,001.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,927.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

50 Debt Service Fund

#1

Taxable Value		152,630,627.00
Adopted Budget	0001	7,393,219.86

Budget Uses

Expenditure Budget	0002	7,393,219.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	996,833.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	996,833.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	1,028,198.72
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,358,187.49
Jurisdiction Mills	999	35.11
Total Estimated Revenues to Fund Adopted Budget	0004	7,393,219.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	33,515,000.00	2,665,000.00	1,438,150.00	1,000.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	5,440,000.00	360,000.00	214,500.00	1,000.00
Elementary Bond	12/18/2025	06/30/2046	31,500,000.00	31,500,000.00	0.00	2,392,569.86	1,000.00
Total Bond Requirements							7,073,219.86

SIDs

Issue Type	Amount
Elementary	320,000.00
Total SID Requirements	320,000.00

Total Debt Service Requirements	0002	7,393,219.86

Budget Report
FY 2027

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-07159582

61 Building Reserve Fund

Adopted Budget	0001	4,086,155.24

Budget Uses

Expenditure Budget	0002	4,086,155.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	412,505.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	412,505.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	484,952.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,000,000.00	
District Tax Levy		1110	3,188,697.48
District Mills		999	20.90
Building Reserve Voted Mills		0134	19.66
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	4,086,155.24

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	30,000,000.00	10	612	9,000,000.00	3,000,000.00	3,000,000.00
Total						3,000,000.00

Budget Report
FY 2027

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-39397706

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	306	N/A	7,228,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Chris Parson

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-39397706

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,446,755.63	214,210.68	10%	8.75%	0.00	2,237,942.72	208,812.91	28.89
10 Transportation	177,385.00	25,000.00	20%	14.09%	13,566.55	0.00	163,818.45	22.66
11 Bus Depreciation Reserve	1,004.66	0.00	N/A	0.00%	1,004.66	0.00	0.00	0.00
13 Tuition	98,043.63		N/A		1,114.38	0.00	96,929.25	13.41
14 Retirement	385,035.40	77,007.08	20%	20.00%	94,073.52	290,961.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,022.43	0.00	N/A	0.00%	8,211.05	1,811.38	10,000.00	1.38
29 Flexibility	65,131.08	0.00	N/A	0.00%	65,131.08	0.00	0.00	0.00
61 Building Reserve	197,503.17	0.00	N/A	0.00%	123,118.17	57,385.00	17,000.00	2.35
Total of All Funds	3,390,881.00	316,217.76			306,219.41	2,588,100.98	496,560.61	68.69

50 Debt Service Tax Jurisdiction								
15	182,400.00	0.00	20-9-438	0.00%	56,102.51	0.00	126,297.49	17.47

Budget Report
FY 2027

15 Flathead

Submit ID: 0320-39397706

0320 Helena Flats Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	261
M1	HELENA FLATS 7-8	45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,033,575.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	185,060.00
D.	At Risk Student	(I-D)	18,210.44
E.	Indian Education For All	(I-E)	7,995.78
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	7,656.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,564.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,188.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	299
B.	BASE Budget Limit	(II-B)	2,022,946.89
C.	Maximum Budget Limit	(II-C)	2,539,217.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	2,231,759.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,149,066.43
H.	Maximum Budget Limit	(II-H)	2,727,310.25
I.	Highest Budget Without a Vote	(II-I)	2,446,755.63
J.	Highest Budget	(II-J)	2,727,310.25
K.	Highest Voted Amount	(II-K)	280,554.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,446,755.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		214,210.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		214,210.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,446,755.63
1.	BASE Budget Limit	(V-A1)	2,149,066.43	
2.	Over-BASE Budget	(V-A2)	297,689.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,033,575.30
1.	Direct State Aid Paid By State	(V-B1)	1,033,575.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		185,060.00
D.	At Risk Student	(V-D)		18,210.44
E.	Indian Education For All	(V-E)		7,995.78
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		7,656.12
H.	Special Education Allowable Cost Payment	(V-H)		51,564.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,729.69
1.	Actual Non-Levy Revenue	(V-J1)	9,729.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		833,995.04
1.	Elementary County BASE Distribution	(V-L1)	833,995.04	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,149,066.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		88,876.29
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	88,876.29	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,689.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		28.89
1.	District Property Tax Levy Mills	(V-S1)	28.89	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		28.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

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01 General Fund

Adopted Budget	0001	2,446,755.63

Budget Uses

Expenditure Budget	0002	2,446,755.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,033,575.30
Quality Educator	3111	185,060.00
At Risk Student	3112	18,210.44
Indian Education For All	3113	7,995.78
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	51,564.06
Data For Achievement	3116	7,656.12
Elementary County BASE Distribution	2250	833,995.04
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,729.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	88,876.29
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	208,812.91
Total Estimated Revenues to Fund Adopted Budget			0004	2,446,755.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	177,385.00

Budget Uses

Expenditure Budget	0002	177,385.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	177,385.00
Fund Balance for Budget	TFS48	38,566.55
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	13,566.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	163,818.45
District Mills	999	22.66
Total Estimated Revenues to Fund Adopted Budget	0004	177,385.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,004.66

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	1,004.66
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,004.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,004.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,004.66

13 Tuition Fund

Adopted Budget	0001	98,043.63

Budget Uses

Expenditure Budget	0002	98,043.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,114.38
Unreserved Fund Balance Reappropriated	0970	1,114.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	96,929.25
District Mills	999	13.41
Total Estimated Revenues to Fund Adopted Budget	0004	98,043.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	385,035.40

Budget Uses

Expenditure Budget	0002	385,035.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,080.60
Operating Reserve	0961	77,007.08
Unreserved Fund Balance Reappropriated	0970	94,073.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	290,961.88
Total Estimated Revenues to Fund Adopted Budget	0004	385,035.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,022.43

Budget Uses

Expenditure Budget	0002	20,022.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,211.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,211.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,811.38
District Tax Levy	1110	10,000.00
District Mills	999	1.38
Total Estimated Revenues to Fund Adopted Budget	0004	20,022.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	65,131.08

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	65,131.08
Fund Balance for Budget	TFS48	65,131.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,131.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,131.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

15

Taxable Value		7,228,311.00
Adopted Budget	0001	182,400.00

Budget Uses

Expenditure Budget	0002	182,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,102.51
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,102.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,297.49
Jurisdiction Mills	999	17.47
Total Estimated Revenues to Fund Adopted Budget	0004	182,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	0.00	175,000.00	7,000.00	400.00
Total Bond Requirements							182,400.00
Total Debt Service Requirements						0002	182,400.00

Budget Report
FY 2027
15 Flathead

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61 Building Reserve Fund

Adopted Budget		0001	197,503.17

Budget Uses

Expenditure Budget		0002	197,503.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123,118.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123,118.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,385.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,000.00
District Mills		999	2.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	197,503.17

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,547	170,745,917

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha Holman

(Signature) (Date)

Chairperson, School Trustees: Jennifer McKee

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,542,524.08	2,554,252.41	10%	10.00%	12,727.82	20,797,537.28	4,732,258.98	27.72
10 Transportation	2,769,655.67	477,275.21	20%	17.23%	0.00	223,795.55	2,545,860.12	14.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	395,709.36		N/A		272,394.50	0.00	123,314.86	0.72
14 Retirement	3,688,411.70	737,682.34	20%	20.00%	153,754.69	3,534,657.01		
17 Adult Education	1,007,133.53	194,139.67	35%	19.28%	0.00	0.00	1,007,133.53	5.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,842,688.63	0.00	N/A	0.00%	1,266,019.68	17,168.95	559,500.00	3.28
29 Flexibility	487,916.76	0.00	N/A	0.00%	285,564.09	202,352.67	0.00	0.00
61 Building Reserve	6,349,965.53	0.00	N/A	0.00%	4,511,310.53	236,342.31	1,602,312.69	9.38
Total of All Funds	42,084,005.26	3,963,349.63			6,501,771.31	25,011,853.77	10,570,380.18	61.91

50 Debt Service Tax Jurisdiction								
#1	10,162,938.37	0.00	20-9-438	0.00%	2,697.53	694,606.56	9,465,634.28	55.44

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	HELENA HS 9-12	2,398 *
H2	MAL CHARTER 9-12	72 *
H3	PAL CHARTER 9-12	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,058,303.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,354,311.94
D.	At Risk Student	(I-D)	63,555.71
E.	Indian Education For All	(I-E)	66,553.11
F.	American Indian Achievement Gap	(I-F)	33,024.00
G.	Data For Achievement	(I-G)	63,725.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	562,149.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,597
B.	BASE Budget Limit	(II-B)	20,090,864.35
C.	Maximum Budget Limit	(II-C)	25,171,976.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,081,112.59
E.	Adopted Budget	(II-E)	25,171,976.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,369,618.20
H.	Maximum Budget Limit	(II-H)	25,542,524.08
I.	Highest Budget Without a Vote	(II-I)	25,542,524.08
J.	Highest Budget	(II-J)	25,542,524.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,542,524.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,554,252.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,727.82
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,727.82	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,566,980.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,542,524.08
	1. BASE Budget Limit	(V-A1)	20,369,618.20	
	2. Over-BASE Budget	(V-A2)	5,172,905.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,058,303.70
	1. Direct State Aid Paid By State	(V-B1)	10,058,303.70	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,354,311.94
D.	At Risk Student	(V-D)		63,555.71
E.	Indian Education For All	(V-E)		66,553.11
F.	American Indian Achievement Gap	(V-F)		33,024.00
G.	Data For Achievement	(V-G)		63,725.94
H.	Special Education Allowable Cost Payment	(V-H)		562,149.36
I.	Remaining Fund Balance Available	(V-I)		12,727.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		207,923.84
	1. Actual Non-Levy Revenue	(V-J1)	207,923.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		7,947,342.78
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	7,947,342.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,369,618.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		440,646.91
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	440,646.91	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,732,258.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,172,905.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		27.72
1.	District Property Tax Levy Mills	(V-S1)	27.72	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		27.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

01 General Fund

Adopted Budget	0001	25,542,524.08

Budget Uses

Expenditure Budget	0002	25,542,524.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,727.82
Direct State Aid	3110	10,058,303.70
Quality Educator	3111	1,354,311.94
At Risk Student	3112	63,555.71
Indian Education For All	3113	66,553.11
American Indian Achievement Gap	3114	33,024.00
State Special Education Allowable Cost Payment to Districts	3115	562,149.36
Data For Achievement	3116	63,725.94
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	7,947,342.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	132,446.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	75,477.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	440,646.91
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	4,732,258.97		
District Tax Levy			1110	4,732,258.98
Total Estimated Revenues to Fund Adopted Budget			0004	25,542,524.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,769,655.67

Budget Uses

Expenditure Budget	0002	2,769,655.67
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	203,450.49
Contingency	0006	20,345.05
Over-Schedule	0011	2,545,860.13
Fund Balance for Budget	TFS48	477,275.21
Operating Reserve	0961	477,275.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	55,948.88
State - On-Schedule Transportation Reimbursement	3210	167,846.67
District Tax Levy	1110	2,545,860.12
District Mills	999	14.91
Total Estimated Revenues to Fund Adopted Budget	0004	2,769,655.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	395,709.36

Budget Uses

Expenditure Budget	0002	395,709.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	272,394.50
Unreserved Fund Balance Reappropriated	0970	272,394.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,314.86
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	395,709.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

14 Retirement Fund

Adopted Budget	0001	3,688,411.70

Budget Uses

Expenditure Budget	0002	3,688,411.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	891,437.03
Operating Reserve	0961	737,682.34
Unreserved Fund Balance Reappropriated	0970	153,754.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,534,657.01
Total Estimated Revenues to Fund Adopted Budget	0004	3,688,411.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

17 Adult Education Fund

Adopted Budget	0001	1,007,133.53

Budget Uses

Expenditure Budget	0002	1,007,133.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,139.67
Operating Reserve	0961	194,139.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,007,133.53
District Mills	999	5.90
Total Estimated Revenues to Fund Adopted Budget	0004	1,007,133.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,842,688.63

Budget Uses

Expenditure Budget	0002	1,842,688.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,266,019.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,266,019.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,168.95
District Tax Levy	1110	559,500.00
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,842,688.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	487,916.76

Budget Uses

Expenditure Budget	0002	487,916.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285,564.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	285,564.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	202,352.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	487,916.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

50 Debt Service Fund

#1

Taxable Value		170,745,917.00
Adopted Budget	0001	10,162,938.37

Budget Uses

Expenditure Budget	0002	10,162,938.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,697.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,697.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	694,606.56
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,465,634.28
Jurisdiction Mills	999	55.44
Total Estimated Revenues to Fund Adopted Budget	0004	10,162,938.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	12/18/2025	06/30/2056	130,000,000.00	130,000,000.00	0.00	9,931,438.37	1,500.00
Total Bond Requirements							9,932,938.37

SIDs

Issue Type	Amount
High School	230,000.00
Total SID Requirements	230,000.00

Total Debt Service Requirements	0002	10,162,938.37

Budget Report
FY 2027

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-97523360

61 Building Reserve Fund

Adopted Budget		0001	6,349,965.53

Budget Uses

Expenditure Budget		0002	6,349,965.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,511,310.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,511,310.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	236,342.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,500,000.00	
District Tax Levy		1110	1,602,312.69
District Mills		999	9.38
Building Reserve Voted Mills		0134	8.78
Building Reserve Permissive Mills		0135	0.60
Total Estimated Revenues to Fund Adopted Budget		0004	6,349,965.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	15,000,000.00	10	612	4,500,000.00	1,500,000.00	1,500,000.00
Total						1,500,000.00

Budget Report
FY 2027

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-19197143

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,547	N/A	63,959,814

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Justine Reese

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-19197143

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,804,912.99	1,538,760.53	10%	12.02%	0.00	11,291,401.53	1,513,511.46	23.66
10 Transportation	1,775,000.00	355,000.00	20%	20.00%	260,414.91	274,952.71	1,239,632.38	19.38
11 Bus Depreciation Reserve	68,483.17	0.00	N/A	0.00%	57,640.17	0.00	10,843.00	0.17
13 Tuition	660,000.00		N/A		130,319.18	0.00	529,680.82	8.28
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	283,957.36	1,716,042.64		
17 Adult Education	233,809.32	0.00	35%	0.00%	233,809.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	436,961.71	0.00	N/A	0.00%	327,719.78	9,241.93	100,000.00	1.56
29 Flexibility	91,330.75	0.00	N/A	0.00%	70,945.11	20,385.64	0.00	0.00
61 Building Reserve	1,690,985.65	0.00	N/A	0.00%	1,476,070.65	112,700.38	102,214.62	1.60
Total of All Funds	19,761,483.59	2,293,760.53			2,840,876.48	13,424,724.83	3,495,882.28	54.65

50 Debt Service Tax Jurisdiction								
4	2,563,212.50	0.00	20-9-438	0.00%	161,049.88	0.00	2,402,162.62	37.56

Budget Report
FY 2027

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-19197143

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,174
M1	HELLGATE 7-8	373

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,998,194.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	913,612.00
D.	At Risk Student	(I-D)	36,900.85
E.	Indian Education For All	(I-E)	40,423.11
F.	American Indian Achievement Gap	(I-F)	23,296.00
G.	Data For Achievement	(I-G)	38,705.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	690,414.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,521
B.	BASE Budget Limit	(II-B)	10,518,039.80
C.	Maximum Budget Limit	(II-C)	13,304,360.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	12,047,403.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,964,831.84
H.	Maximum Budget Limit	(II-H)	13,917,670.92
I.	Highest Budget Without a Vote	(II-I)	12,804,912.99
J.	Highest Budget	(II-J)	13,917,670.92
K.	Highest Voted Amount	(II-K)	1,112,757.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,804,912.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,280,491.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		258,269.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	258,269.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,538,760.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,804,912.99
1.	BASE Budget Limit	(V-A1)	10,964,831.84	
2.	Over-BASE Budget	(V-A2)	1,840,081.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,998,194.33
1.	Direct State Aid Paid By State	(V-B1)	4,998,194.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		913,612.00
D.	At Risk Student	(V-D)		36,900.85
E.	Indian Education For All	(V-E)		40,423.11
F.	American Indian Achievement Gap	(V-F)		23,296.00
G.	Data For Achievement	(V-G)		38,705.94
H.	Special Education Allowable Cost Payment	(V-H)		690,414.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		109,986.85
1.	Actual Non-Levy Revenue	(V-J1)	109,986.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		4,113,298.69
1.	Elementary County BASE Distribution	(V-L1)	4,113,298.69	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,964,831.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		326,569.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	190,083.00	

5.	Tuition	(V-O5)	136,486.69	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,840,081.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.66
1.	District Property Tax Levy Mills	(V-S1)	23.66	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-19197143

01 General Fund

Adopted Budget	0001	12,804,912.99

Budget Uses

Expenditure Budget	0002	12,804,912.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	190,083.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,998,194.33
Quality Educator	3111	913,612.00
At Risk Student	3112	36,900.85
Indian Education For All	3113	40,423.11
American Indian Achievement Gap	3114	23,296.00
State Special Education Allowable Cost Payment to Districts	3115	690,414.07
Data For Achievement	3116	38,705.94
Elementary County BASE Distribution	2250	4,113,298.69
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	109,077.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	908.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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32 Missoula

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	190,083.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	136,486.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	1,513,511.46
Total Estimated Revenues to Fund Adopted Budget			0004	12,804,912.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,775,000.00

Budget Uses

Expenditure Budget	0002	1,775,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	249,957.00
Contingency	0006	24,995.70
Over-Schedule	0011	1,500,047.30
Fund Balance for Budget	TFS48	615,414.91
Operating Reserve	0961	355,000.00
Unreserved Fund Balance Reappropriated	0970	260,414.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	68,738.17
State - On-Schedule Transportation Reimbursement	3210	206,214.54
District Tax Levy	1110	1,239,632.38
District Mills	999	19.38
Total Estimated Revenues to Fund Adopted Budget	0004	1,775,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	68,483.17

Budget Uses

Expenditure Budget	0002	68,483.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,640.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,640.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,843.00
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	68,483.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Suburban LT	2021	54,215.00	54,215.00	10,843.00	10,843.00
Total					10,843.00

Budget Report
FY 2027

32 Missoula

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13 Tuition Fund

Adopted Budget	0001	660,000.00

Budget Uses

Expenditure Budget	0002	660,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,319.18
Unreserved Fund Balance Reappropriated	0970	130,319.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	529,680.82
District Mills	999	8.28
Total Estimated Revenues to Fund Adopted Budget	0004	660,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	683,957.36
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	283,957.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,716,042.64
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

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17 Adult Education Fund

Adopted Budget	0001	233,809.32

Budget Uses

Expenditure Budget	0002	233,809.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	233,809.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	233,809.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	233,809.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	436,961.71

Budget Uses

Expenditure Budget	0002	436,961.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,719.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,719.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,241.93
District Tax Levy	1110	100,000.00
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	436,961.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	91,330.75

Budget Uses

Expenditure Budget	0002	91,330.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,945.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,945.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,385.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	91,330.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0586 Hellgate Elem

Submit ID: 0586-19197143

50 Debt Service Fund

4

Taxable Value		63,959,814.00
Adopted Budget	0001	2,563,212.50

Budget Uses

Expenditure Budget	0002	2,563,212.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,049.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,049.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,402,162.62
Jurisdiction Mills	999	37.56
Total Estimated Revenues to Fund Adopted Budget	0004	2,563,212.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	980,000.00	880,000.00	71,800.00	500.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	12,355,000.00	935,000.00	675,412.50	500.00
Total Bond Requirements							2,563,212.50

Total Debt Service Requirements	0002	2,563,212.50

Budget Report
FY 2027

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-19197143

61 Building Reserve Fund

Adopted Budget		0001	1,690,985.65

Budget Uses

Expenditure Budget		0002	1,690,985.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,476,070.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,476,070.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	112,700.38
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	102,214.62
District Mills		999	1.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.60
Total Estimated Revenues to Fund Adopted Budget		0004	1,690,985.65

Budget Report
FY 2027

39 Powell

0717 Helmville Elem

Submit ID: 0717-03150789

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	1,789,358

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
39 Powell
0717 Helmville Elem

Submit ID: 0717-03150789

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	199,730.86	19,973.09	10%	10.00%	1,498.69	140,254.93	57,977.24	32.40
10 Transportation	57,000.00	0.00	20%	0.00%	0.00	9,900.00	47,100.00	26.32
11 Bus Depreciation Reserve	54,311.36	0.00	N/A	0.00%	47,651.36	0.00	6,660.00	3.72
13 Tuition	16,000.00		N/A		4,914.09	0.00	11,085.91	6.20
14 Retirement	24,000.00	4,800.00	20%	20.00%	4,780.76	19,219.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	580.03	0.00	N/A	0.00%	461.82	118.21	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	45,325.08	0.00	N/A	0.00%	3,433.08	33,380.00	8,512.00	4.75
Total of All Funds	396,947.33	24,773.09			62,739.80	202,872.38	131,335.15	73.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

39 Powell

0717 Helmville Elem

Submit ID: 0717-03150789

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	66,836.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,464.50
D.	At Risk Student	(I-D)	23.61
E.	Indian Education For All	(I-E)	339.69
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	325.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,292.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	674.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	153,597.93
C.	Maximum Budget Limit	(II-C)	187,153.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,977.24
E.	Adopted Budget	(II-E)	206,575.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	140,249.62
H.	Maximum Budget Limit	(II-H)	172,031.11
I.	Highest Budget Without a Vote	(II-I)	194,730.86
J.	Highest Budget	(II-J)	207,389.60
K.	Highest Voted Amount	(II-K)	12,658.74
L.	Amount Approved on Ballot by Voters	(II-L)	5,000.00
M.	Adopted Budget	(II-M)	199,730.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,973.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,498.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,498.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,471.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		199,730.86
1.	BASE Budget Limit	(V-A1)	140,249.62	
2.	Over-BASE Budget	(V-A2)	59,481.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		66,836.07
1.	Direct State Aid Paid By State	(V-B1)	66,836.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,464.50
D.	At Risk Student	(V-D)		23.61
E.	Indian Education For All	(V-E)		339.69
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		325.26
H.	Special Education Allowable Cost Payment	(V-H)		2,292.73
I.	Remaining Fund Balance Available	(V-I)		1,498.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		427.37
1.	Actual Non-Levy Revenue	(V-J1)	427.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		52,041.70
1.	Elementary County BASE Distribution	(V-L1)	52,041.70	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		140,249.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,504.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,504.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		57,977.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		59,481.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		32.40
	1. District Property Tax Levy Mills	(V-S1)	32.40	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		32.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	199,730.86

Budget Uses

Expenditure Budget	0002	199,730.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,498.69
Direct State Aid	3110	66,836.07
Quality Educator	3111	16,464.50
At Risk Student	3112	23.61
Indian Education For All	3113	339.69
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,292.73
Data For Achievement	3116	325.26
Elementary County BASE Distribution	2250	52,041.70
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	427.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,504.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	57,977.24		
District Tax Levy			1110	57,977.24
Total Estimated Revenues to Fund Adopted Budget			0004	199,730.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,000.00
Contingency	0006	900.00
Over-Schedule	0011	47,100.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,475.00
State - On-Schedule Transportation Reimbursement	3210	7,425.00
District Tax Levy	1110	47,100.00
District Mills	999	26.32
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	54,311.36

Budget Uses

Expenditure Budget	0002	54,311.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,651.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,651.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,660.00
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	54,311.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	11,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	43,170.00	6,660.00	6,660.00
Total					6,660.00

13 Tuition Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,914.09
Unreserved Fund Balance Reappropriated	0970	4,914.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,085.91
District Mills	999	6.20
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,580.76
Operating Reserve	0961	4,800.00
Unreserved Fund Balance Reappropriated	0970	4,780.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,219.24
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	580.03

Budget Uses

Expenditure Budget	0002	580.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	461.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	461.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	118.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	580.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	45,325.08

Budget Uses

Expenditure Budget	0002	45,325.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,433.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,433.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,380.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	167.00	
District Tax Levy	1110	8,512.00
District Mills	999	4.75
Building Reserve Voted Mills	0134	0.09
Building Reserve Permissive Mills	0135	4.66
Total Estimated Revenues to Fund Adopted Budget	0004	45,325.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/17/2021	3,340.00	20	612	668.00	167.00	167.00
Total						167.00

Budget Report
FY 2027

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-02530179

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	81	*	28	1,925,700

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: La Rae Roberts

(Signature) (Date)

Chairperson, School Trustees: Arlene Hartman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
08 Chouteau
0146 Highwood K-12

Submit ID: 0146-02530179

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,559,220.32	155,922.03	10%	10.00%	14,796.67	1,301,702.36	242,721.29	126.04
10 Transportation	290,000.00	58,000.00	20%	20.00%	16,924.37	53,135.28	219,940.35	114.21
11 Bus Depreciation Reserve	180,000.00	0.00	N/A	0.00%	111,225.20	0.00	68,774.80	35.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	214,000.00	27,623.47	20%	12.91%	0.00	214,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,281.47	0.00	N/A	0.00%	228.75	1,052.72	30,000.00	15.58
29 Flexibility	18,169.59	0.00	N/A	0.00%	18,169.59	0.00	0.00	0.00
61 Building Reserve	121,231.15	1.00	N/A	0.00%	66,231.15	0.00	55,000.00	28.56
Total of All Funds	2,413,902.53	241,546.50			227,575.73	1,569,890.36	616,436.44	320.10

50 Debt Service Tax Jurisdiction								
08-0146	128,480.00	231,948.44	20-9-438	180.53%	0.00	0.00	128,480.00	66.72

Budget Report
FY 2027

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0146 Highwood K-12

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD K-6	68
M1	HIGHWOOD MS 7-8	13
H1	HIGHWOOD HS 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	611,741.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,604.66
D.	At Risk Student	(I-D)	2,538.17
E.	Indian Education For All	(I-E)	2,848.17
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,727.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,030.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,010.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	1,229,093.37
C.	Maximum Budget Limit	(II-C)	1,517,089.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	309,594.98
E.	Adopted Budget	(II-E)	1,539,634.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,248,971.77
H.	Maximum Budget Limit	(II-H)	1,537,105.91
I.	Highest Budget Without a Vote	(II-I)	1,559,220.32
J.	Highest Budget	(II-J)	1,559,220.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,559,220.32

Budget Report
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Submit ID: 0146-02530179

0146 Highwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		155,922.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,796.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,796.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		170,718.70

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	13,649.31	4,381.26	18,030.57
B.	Special Education RSBG to Coop	4,549.77	1,460.42	6,010.19
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,279.63	2,336.67	9,616.30

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	565,864.40	239,687.00	805,551.40
		753,528.40	615,020.00	1,368,548.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	265,995.53	217,102.06	483,097.59
H.	Special Education in BASE@40%	7,279.63	2,336.67	9,616.30
I.	Subsidized BASE Amount	273,275.16	219,438.73	492,713.89
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,559,220.32
1.	BASE Budget Limit	(V-A1)	1,248,971.77	
2.	Over-BASE Budget	(V-A2)	310,248.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		611,741.13
1.	Direct State Aid Paid By State	(V-B1)	611,741.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,604.66
D.	At Risk Student	(V-D)		2,538.17
E.	Indian Education For All	(V-E)		2,848.17
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		2,727.18

H.	Special Education Allowable Cost Payment	(V-H)		18,030.57
I.	Remaining Fund Balance Available	(V-I)		14,796.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		500.00
	1. Actual Non-Levy Revenue	(V-J1)	500.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		477,417.22
	1. Elementary County BASE Distribution	(V-L1)	264,861.99	
	2. High School County BASE Distribution	(V-L2)	212,555.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,248,971.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		67,527.26
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	67,527.26	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,721.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		310,248.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		126.04
	1. District Property Tax Levy Mills	(V-S1)	126.04	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		126.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-02530179

01 General Fund

Adopted Budget	0001	1,559,220.32

Budget Uses

Expenditure Budget	0002	1,559,220.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,796.67
Direct State Aid	3110	611,741.13
Quality Educator	3111	117,604.66
At Risk Student	3112	2,538.17
Indian Education For All	3113	2,848.17
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	18,030.57
Data For Achievement	3116	2,727.18
Elementary County BASE Distribution	2250	264,861.99
High School County BASE Distribution	2260	212,555.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	67,527.26
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	242,721.29		
District Tax Levy			1110	242,721.29
Total Estimated Revenues to Fund Adopted Budget			0004	1,559,220.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,304.80
Contingency	0006	4,830.48
Over-Schedule	0011	236,864.72
Fund Balance for Budget	TFS48	74,924.37
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	16,924.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,283.82
State - On-Schedule Transportation Reimbursement	3210	39,851.46
District Tax Levy	1110	219,940.35
District Mills	999	114.21
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111,225.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,225.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,774.80
District Mills	999	35.71
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00

Budget Report
FY 2027

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-02530179

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI TRaveler	2023	150,000.00	30,000.00	30,000.00	30,000.00
11-2 Route Bus License # 195716B	2021	29,070.19	2,654.76	5,814.04	5,814.04
2017 Ford Expedition	2020	33,390.00	2,923.92	6,678.00	6,678.00
18-1 2019 Blue Bird 48 passenger	2019	87,950.00	0.00	17,590.00	0.00
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	5,000.00	16,920.00	159.24
1 BASE STATION	2013	1,050.00	420.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	1,440.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	3,900.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	16,000.00	8,000.00	8,000.00
Bus #10 - 4504	2010	20,385.00	4,077.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	7,423.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	108,741.12	18,123.52	18,123.52
Bus #9 - 5545 - From Elementary	2009	48,794.10	73,191.15	N/A	NA
Bus #7 - 4074	2007	24,537.60	36,806.40	N/A	NA
Bus #7 - 4074 - From Elementary	2007	52,142.40	78,213.60	N/A	NA
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					68,774.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	214,000.00

Budget Uses

Expenditure Budget	0002	214,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,623.47
Operating Reserve	0961	27,623.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	214,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	214,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,281.47

Budget Uses

Expenditure Budget	0002	31,281.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,052.72
District Tax Levy	1110	30,000.00
District Mills	999	15.58
Total Estimated Revenues to Fund Adopted Budget	0004	31,281.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,169.59

Budget Uses

Expenditure Budget	0002	18,169.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,169.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,169.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,169.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
08 Chouteau

0146 Highwood K-12

Submit ID: 0146-02530179

50 Debt Service Fund
08-0146

Taxable Value		1,925,700.00
Adopted Budget	0001	128,480.00

Budget Uses

Expenditure Budget	0002	128,480.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	231,948.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	231,948.44
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,480.00
Jurisdiction Mills	999	66.72
Total Estimated Revenues to Fund Adopted Budget	0004	128,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	04/26/2022	06/30/2042	270,000.00	228,000.00	9,750.00	9,510.00	40.00
Elementary Bond	04/26/2022	06/30/2042	1,530,000.00	1,292,000.00	55,250.00	53,890.00	40.00
Total Bond Requirements							128,480.00
Total Debt Service Requirements						0002	128,480.00

Budget Report
FY 2027

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-02530179

61 Building Reserve Fund

Adopted Budget	0001	121,231.15

Budget Uses

Expenditure Budget	0002	121,231.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,232.15
Operating Reserve	0961	1.00
Unreserved Fund Balance Reappropriated	0970	66,231.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
District Tax Levy		1110	55,000.00
District Mills		999	28.56
Building Reserve Voted Mills		0134	28.56
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	121,231.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	275,000.00	5	612	165,000.00	55,000.00	55,000.00
Total						55,000.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	44	N/A	3,403,284

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tessa Handley

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	686,581.76	62,919.87	10%	9.16%	0.00	516,836.72	169,745.04	49.88
10 Transportation	106,100.00	13,000.00	20%	12.25%	26,694.87	23,867.83	55,537.30	16.32
11 Bus Depreciation Reserve	280,265.30	0.00	N/A	0.00%	219,481.90	0.00	60,783.40	17.86
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	97,695.00	19,539.00	20%	20.00%	887.18	96,807.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,795.61	0.00	N/A	0.00%	17,885.16	410.45	12,500.00	3.67
29 Flexibility	17,498.01	0.00	N/A	0.00%	17,498.01	0.00	0.00	0.00
61 Building Reserve	48,412.73	0.00	N/A	0.00%	15,156.63	0.00	33,256.10	9.77
Total of All Funds	1,267,348.41	95,458.87			297,603.75	637,922.82	331,821.84	97.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	35
M1	HINSDALE 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	222,970.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,790.56
D.	At Risk Student	(I-D)	4,047.87
E.	Indian Education For All	(I-E)	1,149.72
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,100.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,907.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,471.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	457,756.61
C.	Maximum Budget Limit	(II-C)	558,815.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,315.28
E.	Adopted Budget	(II-E)	671,071.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	486,968.08
H.	Maximum Budget Limit	(II-H)	595,958.45
I.	Highest Budget Without a Vote	(II-I)	686,581.76
J.	Highest Budget	(II-J)	686,581.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	686,581.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,919.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,919.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		686,581.76
1.	BASE Budget Limit	(V-A1)	486,968.08	
2.	Over-BASE Budget	(V-A2)	199,613.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		222,970.31
1.	Direct State Aid Paid By State	(V-B1)	222,970.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,790.56
D.	At Risk Student	(V-D)		4,047.87
E.	Indian Education For All	(V-E)		1,149.72
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,100.88
H.	Special Education Allowable Cost Payment	(V-H)		12,907.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,185.25
1.	Actual Non-Levy Revenue	(V-J1)	8,014.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,170.57	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		173,048.02
1.	Elementary County BASE Distribution	(V-L1)	173,048.03	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		486,968.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		29,868.63
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	29,868.63	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		169,745.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		199,613.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.88
	1. District Property Tax Levy Mills	(V-S1)	49.88	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

01 General Fund

Adopted Budget	0001	686,581.76

Budget Uses

Expenditure Budget	0002	686,581.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	222,970.31
Quality Educator	3111	61,790.56
At Risk Student	3112	4,047.87
Indian Education For All	3113	1,149.72
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	12,907.47
Data For Achievement	3116	1,100.88
Elementary County BASE Distribution	2250	173,048.03
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,195.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,771.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	48.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,170.57
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,868.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	169,745.04		
District Tax Levy			1110	169,745.04
Total Estimated Revenues to Fund Adopted Budget			0004	686,581.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,100.00

Budget Uses

Expenditure Budget	0002	106,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,698.03
Contingency	0006	2,169.80
Over-Schedule	0011	82,232.17
Fund Balance for Budget	TFS48	39,694.87
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	26,694.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,966.95
State - On-Schedule Transportation Reimbursement	3210	17,900.88
District Tax Levy	1110	55,537.30
District Mills	999	16.32
Total Estimated Revenues to Fund Adopted Budget	0004	106,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	280,265.30

Budget Uses

Expenditure Budget	0002	280,265.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,481.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,481.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,783.40
District Mills	999	17.86
Total Estimated Revenues to Fund Adopted Budget	0004	280,265.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	12,600.00	12,600.00	12,600.00
2021 EXPEDITION	2022	64,975.00	29,685.71	12,995.00	12,995.00
2022 Bluebird Vision 47 passenger	2022	92,500.00	26,850.00	18,500.00	18,500.00
2020 BLUEBIRD 47 PASSENGER	2020	46,962.00	48,016.20	9,392.40	9,392.40
2020 CHEVROLET MIRCOBIRD 14 PASSENGER	2020	36,480.00	35,439.00	7,296.00	7,296.00
Total					60,783.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	97,695.00

Budget Uses

Expenditure Budget	0002	97,695.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,426.18
Operating Reserve	0961	19,539.00
Unreserved Fund Balance Reappropriated	0970	887.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	96,807.82
Total Estimated Revenues to Fund Adopted Budget	0004	97,695.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0932 Hinsdale Elem

Submit ID: 0932-78363582

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

28 Technology Fund

Adopted Budget	0001	30,795.61

Budget Uses

Expenditure Budget	0002	30,795.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,885.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,885.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	410.45
District Tax Levy	1110	12,500.00
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	30,795.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

29 Flexibility Fund

Adopted Budget	0001	17,498.01

Budget Uses

Expenditure Budget	0002	17,498.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,498.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,498.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,498.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-78363582

61 Building Reserve Fund

Adopted Budget	0001	48,412.73

Budget Uses

Expenditure Budget	0002	48,412.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,156.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,156.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,256.10	
District Tax Levy		1110	33,256.10
District Mills		999	9.77
Building Reserve Voted Mills		0134	9.77
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	48,412.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2023	332,561.00	10	612	99,768.30	33,256.10	33,256.10
Total						33,256.10

Budget Report
FY 2027

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20185860

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	19	4,189,995

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tessa Handley

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20185860

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	591,632.25	59,163.23	10%	10.00%	23,520.64	459,476.70	108,634.91	25.93
10 Transportation	90,000.00	18,000.00	20%	20.00%	63,992.50	3,574.48	22,433.02	5.35
11 Bus Depreciation Reserve	324,198.91	0.00	N/A	0.00%	263,415.71	0.00	60,783.20	14.51
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	89,185.00	17,837.00	20%	20.00%	23,138.58	66,046.42		
17 Adult Education	21,237.29	0.00	35%	0.00%	21,237.29	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,671.32	0.00	N/A	0.00%	29,775.07	396.25	12,500.00	2.98
29 Flexibility	23,178.64	0.00	N/A	0.00%	23,178.64	0.00	0.00	0.00
61 Building Reserve	98,206.60	75,000.00	N/A	76.37%	17,609.10	0.00	80,597.50	19.24
Total of All Funds	1,280,310.01	170,000.23			465,867.53	529,493.85	284,948.63	68.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20185860

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	240,495.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,778.40
D.	At Risk Student	(I-D)	1,247.50
E.	Indian Education For All	(I-E)	496.47
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	475.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,149.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	954.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	484,169.37
C.	Maximum Budget Limit	(II-C)	597,730.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,514.40
E.	Adopted Budget	(II-E)	605,683.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	470,117.85
H.	Maximum Budget Limit	(II-H)	580,784.78
I.	Highest Budget Without a Vote	(II-I)	604,511.74
J.	Highest Budget	(II-J)	610,584.37
K.	Highest Voted Amount	(II-K)	6,072.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	591,632.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,163.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,520.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,520.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,683.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		591,632.25
1.	BASE Budget Limit	(V-A1)	470,117.85	
2.	Over-BASE Budget	(V-A2)	121,514.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		240,495.16
1.	Direct State Aid Paid By State	(V-B1)	240,495.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,778.40
D.	At Risk Student	(V-D)		1,247.50
E.	Indian Education For All	(V-E)		496.47
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		475.38
H.	Special Education Allowable Cost Payment	(V-H)		4,149.82
I.	Remaining Fund Balance Available	(V-I)		23,520.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,553.27
1.	Actual Non-Levy Revenue	(V-J1)	4,069.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,483.69	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		161,889.21
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	161,889.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		470,117.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,879.49
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	12,879.49	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		108,634.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		121,514.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		25.93
	1. District Property Tax Levy Mills	(V-S1)	25.93	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		25.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	591,632.25

Budget Uses

Expenditure Budget	0002	591,632.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,520.64
Direct State Aid	3110	240,495.16
Quality Educator	3111	30,778.40
At Risk Student	3112	1,247.50
Indian Education For All	3113	496.47
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	4,149.82
Data For Achievement	3116	475.38
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	161,889.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,165.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,903.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,483.69
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,879.49
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	108,634.91		
District Tax Levy			1110	108,634.91
Total Estimated Revenues to Fund Adopted Budget			0004	591,632.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,249.54
Contingency	0006	324.95
Over-Schedule	0011	86,425.51
Fund Balance for Budget	TFS48	81,992.50
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	63,992.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	893.62
State - On-Schedule Transportation Reimbursement	3210	2,680.86
District Tax Levy	1110	22,433.02
District Mills	999	5.35
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	324,198.91

Budget Uses

Expenditure Budget	0002	324,198.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	263,415.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263,415.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,783.20
District Mills	999	14.51
Total Estimated Revenues to Fund Adopted Budget	0004	324,198.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	12,600.00	12,600.00	12,600.00
2021 FORD EXPEDITION	2022	64,975.00	19,330.26	12,995.00	12,995.00
2022 BLUEBIRD VISION	2022	92,500.00	37,000.00	18,500.00	18,500.00
2020 BLUEBIRD 47 PASSENGER	2020	46,961.00	48,015.60	9,392.20	9,392.20
2020 CHEVROLET MIRCBIRD 14 PASSENGER	2020	36,480.00	35,439.00	7,296.00	7,296.00
Total					60,783.20

Budget Report
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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 0933-20185860

14 Retirement Fund

Adopted Budget	0001	89,185.00

Budget Uses

Expenditure Budget	0002	89,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,975.58
Operating Reserve	0961	17,837.00
Unreserved Fund Balance Reappropriated	0970	23,138.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	66,046.42
Total Estimated Revenues to Fund Adopted Budget	0004	89,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	21,237.29

Budget Uses

Expenditure Budget	0002	21,237.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,237.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,237.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,237.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	42,671.32

Budget Uses

Expenditure Budget	0002	42,671.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,775.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,775.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	396.25
District Tax Levy	1110	12,500.00
District Mills	999	2.98
Total Estimated Revenues to Fund Adopted Budget	0004	42,671.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	23,178.64

Budget Uses

Expenditure Budget	0002	23,178.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,178.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,178.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,178.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20185860

61 Building Reserve Fund

Adopted Budget	0001	98,206.60

Budget Uses

Expenditure Budget	0002	98,206.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,609.10
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	17,609.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	80,597.50	
District Tax Levy	1110	80,597.50
District Mills	999	19.24
Building Reserve Voted Mills	0134	19.24
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	98,206.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2022	805,975.00	10	612	241,792.50	80,597.50	80,597.50
Total						80,597.50

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-65708989

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	98	*	35	8,724,552

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Staci Auck

(Signature) (Date)

Chairperson, School Trustees: Bryan Vincent

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-65708989

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,788,583.43	201,602.60	10%	11.27%	0.00	1,501,379.44	287,203.99	32.92
10 Transportation	260,000.00	52,000.00	20%	20.00%	25,003.10	133,610.63	101,386.27	11.62
11 Bus Depreciation Reserve	580,383.04	0.00	N/A	0.00%	429,642.34	0.00	150,740.70	17.28
13 Tuition	45,000.00		N/A		459.58	0.00	44,540.42	5.11
14 Retirement	225,000.00	10,035.62	20%	4.46%	0.00	225,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,618.14	0.00	N/A	0.00%	8,017.85	1,200.29	16,400.00	1.88
29 Flexibility	54,898.76	0.00	N/A	0.00%	54,898.76	0.00	0.00	0.00
61 Building Reserve	335,654.13	0.00	N/A	0.00%	239,209.13	75,601.01	20,843.99	2.39
Total of All Funds	3,315,137.50	263,638.22			757,230.76	1,936,791.37	621,115.37	71.20

50 Debt Service Tax Jurisdiction								
25	374,244.24	0.00	20-9-438	0.00%	0.00	0.00	374,244.24	42.90

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-65708989

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	76 *
M1	HOBSON 7-8	22 *
H1	HOBSON HS 9-12	35 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	696,805.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	132,464.00
D.	At Risk Student	(I-D)	4,903.78
E.	Indian Education For All	(I-E)	3,475.29
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	3,327.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,726.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,908.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	1,440,834.76
C.	Maximum Budget Limit	(II-C)	1,769,480.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	328,646.19
E.	Adopted Budget	(II-E)	1,769,480.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,424,054.91
H.	Maximum Budget Limit	(II-H)	1,748,289.99
I.	Highest Budget Without a Vote	(II-I)	1,788,583.43
J.	Highest Budget	(II-J)	1,788,583.43
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,788,583.43

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-65708989

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			178,858.34
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			22,744.26
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	22,744.26		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			201,602.60

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,502.92	5,223.81	20,726.73
B.	Special Education RSBG to Coop	5,167.64	1,741.27	6,908.91
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,268.22	2,786.03	11,054.26

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	696,304.50	299,547.50	995,852.00
		883,968.50	674,880.50	1,558,849.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	312,040.88	238,232.82	550,273.70
H.	Special Education in BASE@40%	8,268.22	2,786.03	11,054.26
I.	Subsidized BASE Amount	320,309.10	241,018.85	561,327.96
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,788,583.43
	1. BASE Budget Limit	(V-A1)	1,424,054.91	
	2. Over-BASE Budget	(V-A2)	364,528.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		696,805.50
	1. Direct State Aid Paid By State	(V-B1)	696,805.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		132,464.00
D.	At Risk Student	(V-D)		4,903.78
E.	Indian Education For All	(V-E)		3,475.29
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		3,327.66

H.	Special Education Allowable Cost Payment	(V-H)		20,726.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,389.37
	1. Actual Non-Levy Revenue	(V-J1)	2,389.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		558,938.58
	1. Elementary County BASE Distribution	(V-L1)	318,947.16	
	2. High School County BASE Distribution	(V-L2)	239,991.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,424,054.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		77,324.53
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	77,324.53	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,203.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		364,528.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		32.92
	1. District Property Tax Levy Mills	(V-S1)	32.92	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		32.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-65708989

01 General Fund

Adopted Budget	0001	1,788,583.43

Budget Uses

Expenditure Budget	0002	1,788,583.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	696,805.50
Quality Educator	3111	132,464.00
At Risk Student	3112	4,903.78
Indian Education For All	3113	3,475.29
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	20,726.73
Data For Achievement	3116	3,327.66
Elementary County BASE Distribution	2250	318,947.16
High School County BASE Distribution	2260	239,991.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,389.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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23 Judith Basin
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	77,324.53
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	287,203.99		
District Tax Levy			1110	287,203.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,788,583.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	121,464.20
Contingency	0006	12,146.42
Over-Schedule	0011	126,389.38
Fund Balance for Budget	TFS48	77,003.10
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	25,003.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,402.65
State - On-Schedule Transportation Reimbursement	3210	100,207.98
District Tax Levy	1110	101,386.27
District Mills	999	11.62
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	580,383.04

Budget Uses

Expenditure Budget	0002	580,383.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	429,642.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429,642.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	150,740.70
District Mills	999	17.28
Total Estimated Revenues to Fund Adopted Budget	0004	580,383.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 BLUEBIRD BUS #4	2026	70,000.00	0.00	14,000.00	14,000.00
2022 Ford Expedition 64910	2023	71,954.00	30,390.80	14,390.80	14,390.80
2022 Ford Expedition 6827	2023	70,182.24	30,036.45	14,036.45	14,036.45
2017 Ford Turtle Top	2022	72,708.00	58,124.80	14,541.60	14,541.60
Bluebird Bus #3 2023 Model	2022	100,000.00	63,096.63	20,000.00	20,000.00
2022 Bluebird #1	2021	101,000.00	80,750.00	20,200.00	20,200.00
2020 FORD EXPEDITION	2019	58,589.00	57,155.30	11,717.80	11,717.80
2018 FORD EXPEDITION E BUS	2019	57,839.00	63,129.30	11,567.80	11,567.80
BLUEBIRD BUS #6	2019	94,750.00	95,693.75	18,950.00	18,950.00
#5	2016	87,550.00	119,988.75	17,510.00	11,336.25
BUS #2 2014 BLUEBIRD	2014	89,500.00	134,250.00	N/A	NA
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	10,642.13	N/A	NA
Total					150,740.70

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	459.58
Unreserved Fund Balance Reappropriated	0970	459.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,540.42
District Mills	999	5.11
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0469 Hobson K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,035.62
Operating Reserve	0961	10,035.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,618.14

Budget Uses

Expenditure Budget	0002	25,618.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,017.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,017.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,200.29
District Tax Levy	1110	16,400.00
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	25,618.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0469 Hobson K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	54,898.76

Budget Uses

Expenditure Budget	0002	54,898.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,898.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,898.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,898.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

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50 Debt Service Fund

25

Taxable Value		8,724,552.00
Adopted Budget	0001	374,244.24

Budget Uses

Expenditure Budget	0002	370,750.00
Add To Fund Balance	0003	3,494.24
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-3,494.24
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	374,244.24
Jurisdiction Mills	999	42.90
Total Estimated Revenues to Fund Adopted Budget	0004	374,244.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/06/2024	06/30/2044	2,300,000.00	2,070,000.00	77,500.00	107,375.00	500.00
High School Bond	08/06/2024	06/30/2044	2,300,000.00	2,070,000.00	77,500.00	107,375.00	500.00
Total Bond Requirements							370,750.00
Total Debt Service Requirements						0002	370,750.00

Budget Report
FY 2027

23 Judith Basin

0469 Hobson K-12 Schools

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61 Building Reserve Fund

Adopted Budget	0001	335,654.13

Budget Uses

Expenditure Budget	0002	335,654.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	239,209.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	239,209.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	75,601.01
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	20,843.99
District Mills	999	2.39
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	335,654.13

Budget Report
FY 2027

45 Sanders

Submit ID: 0815-17861837

0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	129	*	56	3,384,621

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	125	52	3,048,787
Non-located - 24 Lake	4	4	335,834

The final budget is approved as set forth in this document.

Certification

District Clerk: Gwyn Andersen

(Signature) (Date)

Chairperson, School Trustees: Jennifer Christensen

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

Submit ID: 0815-17861837

0815 Hot Springs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,177,137.85	90,124.82	10%	4.14%	0.00	1,765,913.34	411,224.51	121.50
10 Transportation	303,970.63	43,144.96	20%	14.19%	0.00	64,099.64	239,870.99	70.87
11 Bus Depreciation Reserve	205,361.03	0.00	N/A	0.00%	205,361.03	0.00	0.00	0.00
13 Tuition	165,708.26		N/A		54,019.19	0.00	111,689.07	33.00
14 Retirement	304,140.21	60,828.04	20%	20.00%	14,277.41	289,862.80		
17 Adult Education	15,062.08	5,271.73	35%	35.00%	6,542.50	0.00	8,519.58	2.52
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,082.34	0.00	N/A	0.00%	593.90	1,488.44	0.00	0.00
29 Flexibility	12,131.85	0.00	N/A	0.00%	623.96	11,507.89	0.00	0.00
61 Building Reserve	163,231.54	0.00	N/A	0.00%	60,461.54	82,216.00	20,554.00	6.07
Total of All Funds	3,348,825.79	199,369.55			341,879.53	2,215,088.11	791,858.15	233.96

50 Debt Service **Tax Jurisdiction**								
04HS	0.00	0.00	20-9-438	0.00%	156.47	0.00	0.00	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0815-17861837

0815 Hot Springs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	111
M1	HOT SPRINGS MS 7-8	18
H1	HOT SPRINGS HS 9-12	56 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	866,102.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,414.70
D.	At Risk Student	(I-D)	17,163.54
E.	Indian Education For All	(I-E)	4,834.05
F.	American Indian Achievement Gap	(I-F)	11,776.00
G.	Data For Achievement	(I-G)	4,628.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,668.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,222.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,814,048.87
C.	Maximum Budget Limit	(II-C)	2,276,670.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	378,871.44
E.	Adopted Budget	(II-E)	2,192,920.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,765,913.32
H.	Maximum Budget Limit	(II-H)	2,214,751.31
I.	Highest Budget Without a Vote	(II-I)	2,144,784.78
J.	Highest Budget	(II-J)	2,214,751.31
K.	Highest Voted Amount	(II-K)	69,966.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,177,137.85

Budget Report
FY 2027

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Submit ID: 0815-17861837

0815 Hot Springs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			90,124.82
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			90,124.82

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	21,737.79	8,931.03	30,668.82
B.	Special Education RSBG to Coop	7,245.93	2,977.01	10,222.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,593.49	4,763.22	16,356.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	895,609.50	478,982.00	1,374,591.50
		1,083,273.50	854,315.00	1,937,588.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	382,395.55	301,573.20	683,968.74
H.	Special Education in BASE@40%	11,593.49	4,763.22	16,356.70
I.	Subsidized BASE Amount	393,989.04	306,336.42	700,325.44
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,177,137.85
	1. BASE Budget Limit	(V-A1)	1,765,913.32	
	2. Over-BASE Budget	(V-A2)	411,224.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		866,102.07
	1. Direct State Aid Paid By State	(V-B1)	866,102.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,414.70
D.	At Risk Student	(V-D)		17,163.54
E.	Indian Education For All	(V-E)		4,834.05
F.	American Indian Achievement Gap	(V-F)		11,776.00
G.	Data For Achievement	(V-G)		4,628.70

H.	Special Education Allowable Cost Payment	(V-H)		30,668.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,381.94
	1. Actual Non-Levy Revenue	(V-J1)	4,381.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		695,943.50
	1. Elementary County BASE Distribution	(V-L1)	391,535.15	
	2. High School County BASE Distribution	(V-L2)	304,408.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,765,913.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,353.07
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	32,353.07	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		378,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		411,224.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		121.50
	1. District Property Tax Levy Mills	(V-S1)	111.94	
	2. Flexible Non-Voted Levy Authority	(V-S2)	9.56	
T.	Total General Fund Mills	(V-T)		121.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

45 Sanders

0815 Hot Springs K-12

Submit ID: 0815-17861837

01 General Fund

Adopted Budget	0001	2,177,137.85

Budget Uses

Expenditure Budget	0002	2,177,137.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	866,102.07
Quality Educator	3111	130,414.70
At Risk Student	3112	17,163.54
Indian Education For All	3113	4,834.05
American Indian Achievement Gap	3114	11,776.00
State Special Education Allowable Cost Payment to Districts	3115	30,668.82
Data For Achievement	3116	4,628.70
Elementary County BASE Distribution	2250	391,535.15
High School County BASE Distribution	2260	304,408.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,381.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0815 Hot Springs K-12

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	411,224.51		
District Tax Levy			1110	411,224.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,177,137.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	303,970.63

Budget Uses

Expenditure Budget	0002	303,970.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,272.41
Contingency	0006	5,827.24
Over-Schedule	0011	239,870.98
Fund Balance for Budget	TFS48	43,144.96
Operating Reserve	0961	43,144.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,024.91
State - On-Schedule Transportation Reimbursement	3210	48,074.73
District Tax Levy	1110	239,870.99
District Mills	999	70.87
Total Estimated Revenues to Fund Adopted Budget	0004	303,970.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0815 Hot Springs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	205,361.03

Budget Uses

Expenditure Budget	0002	205,361.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,361.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,361.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	205,361.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC Mini Bus #0074	2024	129,000.00	38,700.00	25,800.00	0.00
TRAVERSE #8941	2022	24,786.00	9,914.40	4,957.20	0.00
TRAVERSE #9658	2022	36,136.00	14,454.40	7,227.20	0.00
2010 International (Heat Bus) From Elementary	2010	71,116.09	99,562.53	14,223.22	0.00
2009 INTERNATIONAL #1125	2009	40,889.00	61,333.50	N/A	NA
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	57,244.60	8,177.80	0.00
2006 INTERNATIONAL #8650	2007	46,750.00	70,125.00	N/A	NA
Total					0.00

Budget Report
FY 2027

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0815 Hot Springs K-12

Submit ID: 0815-17861837

13 Tuition Fund

Adopted Budget	0001	165,708.26

Budget Uses

Expenditure Budget	0002	165,708.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,019.19
Unreserved Fund Balance Reappropriated	0970	54,019.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	111,689.07
District Mills	999	33.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,708.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	304,140.21

Budget Uses

Expenditure Budget	0002	304,140.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,105.45
Operating Reserve	0961	60,828.04
Unreserved Fund Balance Reappropriated	0970	14,277.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	289,862.80
Total Estimated Revenues to Fund Adopted Budget	0004	304,140.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,062.08

Budget Uses

Expenditure Budget	0002	15,062.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,814.23
Operating Reserve	0961	5,271.73
Unreserved Fund Balance Reappropriated	0970	6,542.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,519.58
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	15,062.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,082.34

Budget Uses

Expenditure Budget	0002	2,082.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	593.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	593.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,488.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,082.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,131.85

Budget Uses

Expenditure Budget	0002	12,131.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	623.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	623.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,507.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,131.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0815 Hot Springs K-12

50 Debt Service Fund
04HS

Taxable Value		335,834.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	156.47

Budget Report
FY 2027

45 Sanders

Submit ID: 0815-17861837

0815 Hot Springs K-12

61 Building Reserve Fund

Adopted Budget	0001	163,231.54

Budget Uses

Expenditure Budget	0002	163,231.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,461.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,461.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	82,216.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	20,554.00
District Mills	999	6.07
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	6.07
Total Estimated Revenues to Fund Adopted Budget	0004	163,231.54

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0983-80805175

0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 548	234	14,984,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cresta Krum

(Signature) (Date)

Chairperson, School Trustees: Bill Cook

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0983-80805175

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,691,820.97	1,082,616.34	10%	16.18%	47,798.66	6,058,371.88	585,650.43	39.08
10 Transportation	1,287,496.68	257,499.34	20%	20.00%	127,360.66	445,286.39	714,849.63	47.71
11 Bus Depreciation Reserve	1,171,656.60	0.00	N/A	0.00%	446,351.00	100,100.00	625,205.60	41.72
13 Tuition	351,670.92		N/A		12,432.00	3,576.63	335,662.29	22.40
14 Retirement	1,269,315.26	253,863.05	20%	20.00%	183,351.95	1,085,963.31		
17 Adult Education	41,000.00	14,350.00	35%	35.00%	8,040.00	2,574.26	30,385.74	2.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	246,157.67	0.00	N/A	0.00%	169,019.00	17,138.67	60,000.00	4.00
29 Flexibility	79,336.16	0.00	N/A	0.00%	35,756.00	43,580.16	0.00	0.00
61 Building Reserve	362,229.54	0.00	N/A	0.00%	182,291.00	139,306.22	40,632.32	2.71
Total of All Funds	11,500,683.80	1,608,328.73			1,212,400.27	7,895,897.52	2,392,386.01	159.65

50 Debt Service Tax Jurisdiction								
816001103	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone **Submit ID: 0983-80805175**

0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	418 *
M1	HUNTLEY PROJECT 7-8	130 *
H1	HUNTLEY PROJECT HS 9-12	234

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,888,396.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	509,830.56
D.	At Risk Student	(I-D)	26,839.80
E.	Indian Education For All	(I-E)	20,433.66
F.	American Indian Achievement Gap	(I-F)	11,008.00
G.	Data For Achievement	(I-G)	19,565.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	187,049.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,464.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	789
B.	BASE Budget Limit	(II-B)	5,961,766.33
C.	Maximum Budget Limit	(II-C)	7,431,941.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,898.82
E.	Adopted Budget	(II-E)	6,617,665.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	88%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,035,922.15
H.	Maximum Budget Limit	(II-H)	7,504,638.26
I.	Highest Budget Without a Vote	(II-I)	6,762,069.36
J.	Highest Budget	(II-J)	7,504,638.26
K.	Highest Voted Amount	(II-K)	742,568.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,691,820.97

Budget Report
FY 2027

56 Yellowstone **Submit ID: 0983-80805175**

0983 Huntley Project K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		669,182.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		413,434.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	413,434.24	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		47,798.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	47,798.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,130,415.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	131,496.32	55,552.80	187,049.12
B.	Special Education RSBG to Coop	29,320.74	13,143.78	42,464.52
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	64,326.82	27,478.63	91,805.46
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	206,432.00	375,333.00	581,765.00
F.	100% Of Per Student Entitlement	3,888,924.90	1,991,047.50	5,879,972.40
		4,095,356.90	2,366,380.50	6,461,737.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,445,660.99	835,332.32	2,280,993.30
H.	Special Education in BASE@40%	64,326.82	27,478.63	91,805.46
I.	Subsidized BASE Amount	1,509,987.81	862,810.95	2,372,798.76
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,691,820.97
1.	BASE Budget Limit	(V-A1)	6,035,922.15	
2.	Over-BASE Budget	(V-A2)	655,898.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,888,396.61
1.	Direct State Aid Paid By State	(V-B1)	2,888,396.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		509,830.56
D.	At Risk Student	(V-D)		26,839.80
E.	Indian Education For All	(V-E)		20,433.66
F.	American Indian Achievement Gap	(V-F)		11,008.00
G.	Data For Achievement	(V-G)		19,565.64

H.	Special Education Allowable Cost Payment	(V-H)		187,049.12
I.	Remaining Fund Balance Available	(V-I)		47,798.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		242,259.16
	1. Actual Non-Levy Revenue	(V-J1)	59,373.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	182,886.16	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,082,740.94
	1. Elementary County BASE Distribution	(V-L1)	1,324,350.81	
	2. High School County BASE Distribution	(V-L2)	758,390.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,035,922.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		70,248.39
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	70,248.39	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		585,650.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		655,898.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.08
	1. District Property Tax Levy Mills	(V-S1)	39.08	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,691,820.97

Budget Uses

Expenditure Budget	0002	6,691,820.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	47,798.66
Direct State Aid	3110	2,888,396.61
Quality Educator	3111	509,830.56
At Risk Student	3112	26,839.80
Indian Education For All	3113	20,433.66
American Indian Achievement Gap	3114	11,008.00
State Special Education Allowable Cost Payment to Districts	3115	187,049.12
Data For Achievement	3116	19,565.64
Elementary County BASE Distribution	2250	1,324,350.81
High School County BASE Distribution	2260	758,390.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	59,373.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	182,886.16
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	70,248.39
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	585,650.43		
District Tax Levy			1110	585,650.43
Total Estimated Revenues to Fund Adopted Budget			0004	6,691,820.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,287,496.68

Budget Uses

Expenditure Budget	0002	1,287,496.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	347,045.53
Contingency	0006	34,704.55
Over-Schedule	0011	905,746.60
Fund Balance for Budget	TFS48	384,860.00
Operating Reserve	0961	257,499.34
Unreserved Fund Balance Reappropriated	0970	127,360.66

Estimated Funding Sources

Coal Gross Proceeds	1123	63,536.31
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	95,437.52
State - On-Schedule Transportation Reimbursement	3210	286,312.56
District Tax Levy	1110	714,849.63
District Mills	999	47.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,287,496.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,171,656.60

Budget Uses

Expenditure Budget	0002	1,171,656.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	446,351.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446,351.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	100,100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	625,205.60
District Mills	999	41.72
Total Estimated Revenues to Fund Adopted Budget	0004	1,171,656.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird 54-26B	2026	160,000.00	32,000.00	32,000.00	29,000.00
2026 Blue Bird 77-26A	2026	174,000.00	34,800.00	34,800.00	32,694.60
2026 Ford Micro Bird 14-26C	2026	135,000.00	0.00	27,000.00	17,000.00
2027 Blue Bird 77-27A	2026	183,100.00	0.00	36,620.00	11,620.00
2027 Blue Bird 77-27B	2026	185,100.00	0.00	37,020.00	11,020.00
2023 Freightliner 57-23C	2025	396,400.00	79,280.00	79,280.00	79,280.00
2024 Freightliner 57-24A	2025	421,800.00	84,360.00	84,360.00	84,360.00
2025 Blue Bird 77-25A	2024	165,000.00	33,000.00	33,000.00	33,000.00
2023 Blue Bird 83-23A	2023	179,750.00	35,950.00	35,950.00	35,950.00
2023 Ford Expedition Max 23EB	2023	81,953.00	49,171.80	16,390.60	16,390.60
2021 Ford Expedition Max 21EB	2022	63,840.00	38,304.00	12,768.00	12,768.00
2022 Bluebird 83–22B	2022	121,500.00	48,600.00	24,300.00	24,300.00
2023 Bluebird 51-23B	2022	122,000.00	68,800.00	24,400.00	24,400.00
2022 Bluebird 83-22A	2021	187,500.00	87,500.00	37,500.00	37,500.00
2019 Ford Expedition Max 19EB	2020	53,488.00	57,790.40	10,697.60	10,697.60
2021 Bluebird 77-21A	2020	122,800.00	79,120.00	24,560.00	24,560.00
2019 Bluebird 83-19A	2019	112,500.00	112,343.00	22,500.00	22,500.00
2019 Bluebird 83-19B	2019	112,500.00	112,343.00	22,500.00	22,500.00
2020 Bluebird 83-20A	2019	120,500.00	92,300.00	24,100.00	24,100.00
2020 Bluebird 83-20B	2019	120,500.00	92,300.00	24,100.00	24,100.00
2018 Bluebird 78-18B	2017	120,388.00	149,174.00	24,077.60	24,077.60
2018 Bluebird 81-18A	2017	116,936.00	140,462.80	23,387.20	23,387.20
2017 Thomas 83-17A	2016	113,027.00	169,540.50	N/A	NA
Total					625,205.60

13 Tuition Fund

Adopted Budget	0001	351,670.92

Budget Uses

Expenditure Budget	0002	351,670.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,432.00
Unreserved Fund Balance Reappropriated	0970	12,432.00

Estimated Funding Sources

Coal Gross Proceeds	1123	3,576.63
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	335,662.29
District Mills	999	22.40
Total Estimated Revenues to Fund Adopted Budget	0004	351,670.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,269,315.26

Budget Uses

Expenditure Budget	0002	1,269,315.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	437,215.00
Operating Reserve	0961	253,863.05
Unreserved Fund Balance Reappropriated	0970	183,351.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,085,963.31
Total Estimated Revenues to Fund Adopted Budget	0004	1,269,315.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	41,000.00

Budget Uses

Expenditure Budget	0002	41,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,390.00
Operating Reserve	0961	14,350.00
Unreserved Fund Balance Reappropriated	0970	8,040.00

Estimated Funding Sources

Coal Gross Proceeds	1123	2,574.26
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,385.74
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	41,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	246,157.67

Budget Uses

Expenditure Budget	0002	246,157.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	169,019.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	169,019.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	12,051.17
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,087.50
District Tax Levy	1110	60,000.00
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	246,157.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	79,336.16

Budget Uses

Expenditure Budget	0002	79,336.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,756.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,756.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	43,580.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,336.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		14,984,036.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	362,229.54

Budget Uses

Expenditure Budget		0002	362,229.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	182,291.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	182,291.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	9,203.54
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	130,102.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	40,632.32
District Mills		999	2.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.71
Total Estimated Revenues to Fund Adopted Budget		0004	362,229.54

Budget Report
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0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	70	23	5,357,817

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angie Stahl

(Signature) (Date)

Chairperson, School Trustees: Marcus Baue

(Signature) (Date)

County Superintendent: Julie Pinkerton

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,465,336.75	146,533.68	10%	10.00%	132,676.87	1,002,899.34	329,760.54	61.55
10 Transportation	200,000.00	40,000.00	20%	20.00%	68,836.71	7,719.59	123,443.70	23.04
11 Bus Depreciation Reserve	19,000.00	9,105.71	N/A	47.92%	0.00	0.00	19,000.00	3.55
13 Tuition	97,000.00		N/A		22,880.68	60,000.00	14,119.32	2.64
14 Retirement	260,000.00	44,000.00	20%	16.92%	42,385.03	217,614.97		
17 Adult Education	12,000.14	0.00	35%	0.00%	12,000.14	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,067.12	0.00	N/A	0.00%	3,109.98	957.14	0.00	0.00
29 Flexibility	705.60	0.00	N/A	0.00%	705.60	0.00	0.00	0.00
61 Building Reserve	174,847.39	0.00	N/A	0.00%	59,267.39	70,580.00	45,000.00	8.40
Total of All Funds	2,232,957.00	239,639.39			341,862.40	1,359,771.04	531,323.56	99.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	63
M1	HYSHAM 7-8	7
H1	HYSHAM HS 9-12	23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	554,732.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,088.00
D.	At Risk Student	(I-D)	3,099.81
E.	Indian Education For All	(I-E)	2,430.09
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	2,326.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,671.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,223.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	1,094,788.42
C.	Maximum Budget Limit	(II-C)	1,350,249.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	339,151.27
E.	Adopted Budget	(II-E)	1,433,939.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,135,576.21
H.	Maximum Budget Limit	(II-H)	1,396,315.83
I.	Highest Budget Without a Vote	(II-I)	1,465,336.75
J.	Highest Budget	(II-J)	1,465,336.75
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,465,336.75

Budget Report
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0923 Hysham K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,533.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		132,676.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	132,676.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		279,210.55

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	11,795.70	3,875.73	15,671.43
B.	Special Education RSBG to Coop	3,931.90	1,291.91	5,223.81
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,291.04	2,067.06	8,358.10

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	481,100.90	196,914.50	678,015.40
		668,764.90	572,247.50	1,241,012.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	236,074.01	202,003.37	438,077.38
H.	Special Education in BASE@40%	6,291.04	2,067.06	8,358.10
I.	Subsidized BASE Amount	242,365.05	204,070.43	446,435.48
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,465,336.75
1.	BASE Budget Limit	(V-A1)	1,135,576.21	
2.	Over-BASE Budget	(V-A2)	329,760.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		554,732.54
1.	Direct State Aid Paid By State	(V-B1)	554,732.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,088.00
D.	At Risk Student	(V-D)		3,099.81
E.	Indian Education For All	(V-E)		2,430.09
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		2,326.86

H.	Special Education Allowable Cost Payment	(V-H)		15,671.43
I.	Remaining Fund Balance Available	(V-I)		132,676.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		38,373.10
	1. Actual Non-Levy Revenue	(V-J1)	38,373.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		275,385.51
	1. Elementary County BASE Distribution	(V-L1)	149,998.07	
	2. High School County BASE Distribution	(V-L2)	125,387.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,135,576.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		329,760.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,760.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		61.55
	1. District Property Tax Levy Mills	(V-S1)	61.55	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		61.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

52 Treasure

Submit ID: 0923-16836487

0923 Hysham K-12 Schools

01 General Fund

Adopted Budget	0001	1,465,336.75

Budget Uses

Expenditure Budget	0002	1,465,336.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	132,676.87
Direct State Aid	3110	554,732.54
Quality Educator	3111	109,088.00
At Risk Student	3112	3,099.81
Indian Education For All	3113	2,430.09
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	15,671.43
Data For Achievement	3116	2,326.86
Elementary County BASE Distribution	2250	149,998.07
High School County BASE Distribution	2260	125,387.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,166.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	19,206.55
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	329,760.54		
District Tax Levy			1110	329,760.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,465,336.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,017.80
Contingency	0006	701.78
Over-Schedule	0011	192,280.42
Fund Balance for Budget	TFS48	108,836.71
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	68,836.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,929.89
State - On-Schedule Transportation Reimbursement	3210	5,789.70
District Tax Levy	1110	123,443.70
District Mills	999	23.04
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

52 Treasure

Submit ID: 0923-16836487

0923 Hysham K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	19,000.00
Budget Uses		
Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	9,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,105.71
Operating Reserve	0961	9,105.71
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,000.00
District Mills	999	3.55
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird BLUB	2026	12,500.00	0.00	2,500.00	2,500.00
2008 Bluebird BBCV Vision	2024	6,500.00	2,600.00	1,300.00	1,300.00
2009 MCI Cruiser	2024	8,000.00	3,200.00	1,600.00	1,600.00
2010 Bluebird BBCV Vision	2024	10,000.00	4,000.00	2,000.00	2,000.00
2014 Bluebird BBCV	2024	28,000.00	11,200.00	5,600.00	5,600.00
2014 Bluebird BBCV Vision	2024	30,000.00	12,000.00	6,000.00	6,000.00
Total					19,000.00

Budget Report
FY 2027

52 Treasure

Submit ID: 0923-16836487

0923 Hysham K-12 Schools

13 Tuition Fund

Adopted Budget	0001	97,000.00

Budget Uses

Expenditure Budget	0002	97,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,880.68
Unreserved Fund Balance Reappropriated	0970	22,880.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	60,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,119.32
District Mills	999	2.64
Total Estimated Revenues to Fund Adopted Budget	0004	97,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	173,614.97
Add To Fund Balance	0003	86,385.03
Fund Balance for Budget	TFS48	86,385.03
Operating Reserve	0961	44,000.00
Unreserved Fund Balance Reappropriated	0970	42,385.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	217,614.97
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.14

Budget Uses

Expenditure Budget	0002	12,000.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,000.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,000.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

52 Treasure

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0923 Hysham K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,067.12

Budget Uses

Expenditure Budget	0002	4,067.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,109.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,109.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	957.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,067.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	705.60

Budget Uses

Expenditure Budget	0002	705.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

52 Treasure

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0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	174,847.39

Budget Uses

Expenditure Budget	0002	174,847.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,267.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,267.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	70,580.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	8.40
Building Reserve Voted Mills		0134	4.67
Building Reserve Permissive Mills		0135	3.73
Total Estimated Revenues to Fund Adopted Budget		0004	174,847.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	5	612	50,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2027

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-36082037

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	311	N/A	6,957,158

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Guzman

(Signature) (Date)

Chairperson, School Trustees: Jake Detling

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-36082037

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,232,054.11	223,916.34	10%	10.03%	2,453.07	2,065,711.22	163,889.82	23.56
10 Transportation	244,222.70	48,844.54	20%	20.00%	89,131.93	67,650.67	87,440.10	12.57
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	304,125.19		N/A		103,170.14	0.00	200,955.05	28.88
14 Retirement	364,725.00	72,945.00	20%	20.00%	52,305.01	312,419.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,090.81	0.00	N/A	0.00%	79,384.74	1,706.07	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	456,284.52	0.00	N/A	0.00%	381,899.52	57,115.67	17,269.33	2.48
Total of All Funds	3,682,502.33	345,705.88			708,344.41	2,504,603.62	469,554.30	67.49

50 Debt Service **Tax Jurisdiction**								
52 Elem	255,250.00	0.00	20-9-438	0.00%	53,074.99	0.00	202,175.01	29.06

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0989-36082037

0989 Independent Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 311

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	956,611.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	176,488.80
D.	At Risk Student	(I-D)	4,507.13
E.	Indian Education For All	(I-E)	7,705.24
F.	American Indian Achievement Gap	(I-F)	6,144.00
G.	Data For Achievement	(I-G)	7,781.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,176.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,468.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	299
B.	BASE Budget Limit	(II-B)	1,901,489.08
C.	Maximum Budget Limit	(II-C)	2,375,692.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,888.92
E.	Adopted Budget	(II-E)	2,065,378.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,024,116.86
H.	Maximum Budget Limit	(II-H)	2,528,826.01
I.	Highest Budget Without a Vote	(II-I)	2,232,054.11
J.	Highest Budget	(II-J)	2,528,826.01
K.	Highest Voted Amount	(II-K)	296,771.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,232,054.11

Budget Report
FY 2027

56 Yellowstone

Submit ID: 0989-36082037

0989 Independent Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		223,205.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		710.93
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	710.93	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,453.07
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,453.07	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,369.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,232,054.11
	1. BASE Budget Limit	(V-A1)	2,024,116.86	
	2. Over-BASE Budget	(V-A2)	207,937.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		956,611.29
	1. Direct State Aid Paid By State	(V-B1)	956,611.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		176,488.80
D.	At Risk Student	(V-D)		4,507.13
E.	Indian Education For All	(V-E)		7,705.24
F.	American Indian Achievement Gap	(V-F)		6,144.00
G.	Data For Achievement	(V-G)		7,781.22
H.	Special Education Allowable Cost Payment	(V-H)		73,176.37
I.	Remaining Fund Balance Available	(V-I)		2,453.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		500.00
	1. Actual Non-Levy Revenue	(V-J1)	500.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		788,749.74
	1. Elementary County BASE Distribution	(V-L1)	788,749.74	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,024,116.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		44,047.43
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	44,047.43	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,889.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		207,937.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.56
	1. District Property Tax Levy Mills	(V-S1)	23.56	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0989 Independent Elem

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01 General Fund

Adopted Budget	0001	2,232,054.11

Budget Uses

Expenditure Budget	0002	2,232,054.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,453.07
Direct State Aid	3110	956,611.29
Quality Educator	3111	176,488.80
At Risk Student	3112	4,507.13
Indian Education For All	3113	7,705.24
American Indian Achievement Gap	3114	6,144.00
State Special Education Allowable Cost Payment to Districts	3115	73,176.37
Data For Achievement	3116	7,781.22
Elementary County BASE Distribution	2250	788,749.74
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	500.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,047.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	163,889.82		
District Tax Levy			1110	163,889.82
Total Estimated Revenues to Fund Adopted Budget			0004	2,232,054.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	244,222.70

Budget Uses

Expenditure Budget	0002	244,222.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,500.60
Contingency	0006	6,150.06
Over-Schedule	0011	176,572.04
Fund Balance for Budget	TFS48	137,976.47
Operating Reserve	0961	48,844.54
Unreserved Fund Balance Reappropriated	0970	89,131.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,912.66
State - On-Schedule Transportation Reimbursement	3210	50,738.01
District Tax Levy	1110	87,440.10
District Mills	999	12.57
Total Estimated Revenues to Fund Adopted Budget	0004	244,222.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	304,125.19

Budget Uses

Expenditure Budget	0002	304,125.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,170.14
Unreserved Fund Balance Reappropriated	0970	103,170.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,955.05
District Mills	999	28.88
Total Estimated Revenues to Fund Adopted Budget	0004	304,125.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	364,725.00

Budget Uses

Expenditure Budget	0002	364,725.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,250.01
Operating Reserve	0961	72,945.00
Unreserved Fund Balance Reappropriated	0970	52,305.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	312,419.99
Total Estimated Revenues to Fund Adopted Budget	0004	364,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,090.81

Budget Uses

Expenditure Budget	0002	81,090.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,384.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,384.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,706.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,090.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

52 Elem

Taxable Value		6,957,158.00
Adopted Budget	0001	255,250.00

Budget Uses

Expenditure Budget	0002	255,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,074.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,074.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	202,175.01
Jurisdiction Mills	999	29.06
Total Estimated Revenues to Fund Adopted Budget	0004	255,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/18/2021	06/15/2029	2,060,000.00	710,000.00	240,000.00	14,700.00	550.00
Total Bond Requirements							255,250.00
Total Debt Service Requirements						0002	255,250.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	456,284.52

Budget Uses

Expenditure Budget		0002	456,284.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	381,899.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	381,899.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,115.67
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,269.33
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	456,284.52

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,046,066

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Troy Dawson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	857.04	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	55,000.00	11,366.41	N/A	20.67%	43,057.45	2,079.00	9,863.55	9.43
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	55,000.00	11,366.41			43,057.45	2,936.04	9,863.55	9.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	90,700.86
C.	Maximum Budget Limit	(II-C)	110,634.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,963.22
E.	Adopted Budget	(II-E)	113,664.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		857.04
1.	Actual Non-Levy Revenue	(V-J1)	857.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		857.04
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		857.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	855.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
01 Beaverhead
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Submit ID: 0014-48862639

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	857.04

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

19 Non-Operating Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,890.00
Contingency	0006	189.00
Over-Schedule	0011	52,921.00
Fund Balance for Budget	TFS48	54,423.86
Operating Reserve	0961	11,366.41
Unreserved Fund Balance Reappropriated	0970	43,057.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	519.75
State - On-Schedule Transportation Reimbursement	3210	1,559.25
District Tax Levy	1110	9,863.55
District Mills	999	9.43
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-48862639

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-46779160

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	337	31,602,231

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Camilla Robson

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-46779160

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,327,542.53	581,611.32	10%	17.48%	0.00	2,962,942.44	364,600.09	11.54
10 Transportation	622,129.19	51,886.40	20%	8.34%	0.00	231,298.60	390,830.59	12.37
11 Bus Depreciation Reserve	20,429.00	0.00	N/A	0.00%	0.00	0.00	20,429.00	0.65
13 Tuition	499,839.88		N/A		65,051.34	0.00	434,788.54	13.76
14 Retirement	394,344.56	78,868.91	20%	20.00%	31,359.06	362,985.50		
17 Adult Education	52,640.50	0.00	35%	0.00%	52,640.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,217.41	0.00	N/A	0.00%	49,772.65	2,444.76	35,000.00	1.11
29 Flexibility	57,676.41	0.00	N/A	0.00%	27,578.86	30,097.55	0.00	0.00
61 Building Reserve	141,507.50	0.00	N/A	0.00%	65,743.63	50,043.30	25,720.57	0.81
Total of All Funds	5,203,326.98	712,366.63			292,146.04	3,639,812.15	1,271,368.79	40.24

50 Debt Service Tax Jurisdiction								
SD 1	936,100.00	0.00	20-9-438	0.00%	58,133.06	0.00	877,966.94	27.78

Budget Report
FY 2027

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-46779160

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 337

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,445,644.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	202,592.00
D.	At Risk Student	(I-D)	4,287.10
E.	Indian Education For All	(I-E)	8,805.81
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	8,431.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,787.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,929.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	311
B.	BASE Budget Limit	(II-B)	2,651,700.27
C.	Maximum Budget Limit	(II-C)	3,322,673.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.08
E.	Adopted Budget	(II-E)	3,016,300.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,900,522.58
H.	Maximum Budget Limit	(II-H)	3,653,491.56
I.	Highest Budget Without a Vote	(II-I)	3,327,542.53
J.	Highest Budget	(II-J)	3,653,491.56
K.	Highest Voted Amount	(II-K)	325,949.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,327,542.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		332,754.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		248,857.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	248,857.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		581,611.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,327,542.53
1.	BASE Budget Limit	(V-A1)	2,900,522.58	
2.	Over-BASE Budget	(V-A2)	427,019.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,445,644.49
1.	Direct State Aid Paid By State	(V-B1)	1,445,644.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		202,592.00
D.	At Risk Student	(V-D)		4,287.10
E.	Indian Education For All	(V-E)		8,805.81
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		8,431.74
H.	Special Education Allowable Cost Payment	(V-H)		56,787.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,093.09
1.	Actual Non-Levy Revenue	(V-J1)	26,093.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,145,832.48
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,145,832.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,900,522.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		62,419.86
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	62,419.86	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		427,019.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.54
	1. District Property Tax Levy Mills	(V-S1)	11.54	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,327,542.53

Budget Uses

Expenditure Budget	0002	3,327,542.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,445,644.49
Quality Educator	3111	202,592.00
At Risk Student	3112	4,287.10
Indian Education For All	3113	8,805.81
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	56,787.87
Data For Achievement	3116	8,431.74
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,145,832.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,018.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	75.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-46779160

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	62,419.86
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	364,600.09		
District Tax Levy			1110	364,600.09
Total Estimated Revenues to Fund Adopted Budget			0004	3,327,542.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

22 Jefferson

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10 Transportation Fund

Adopted Budget	0001	622,129.19

Budget Uses

Expenditure Budget	0002	622,129.19
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	210,271.46
Contingency	0006	21,027.15
Over-Schedule	0011	390,830.58
Fund Balance for Budget	TFS48	51,886.40
Operating Reserve	0961	51,886.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	57,824.65
State - On-Schedule Transportation Reimbursement	3210	173,473.95
District Tax Levy	1110	390,830.59
District Mills	999	12.37
Total Estimated Revenues to Fund Adopted Budget	0004	622,129.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0457 Jefferson H S

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	20,429.00

Budget Uses

Expenditure Budget	0002	20,429.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,429.00
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	20,429.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCIN Transit Bus	2026	19,000.00	0.00	3,800.00	3,800.00
VanHool T2100	2026	83,145.00	0.00	16,629.00	16,629.00
Total					20,429.00

Budget Report
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22 Jefferson
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13 Tuition Fund

Adopted Budget	0001	499,839.88

Budget Uses

Expenditure Budget	0002	499,839.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,051.34
Unreserved Fund Balance Reappropriated	0970	65,051.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	434,788.54
District Mills	999	13.76
Total Estimated Revenues to Fund Adopted Budget	0004	499,839.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson
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Submit ID: 0457-46779160

14 Retirement Fund

Adopted Budget	0001	394,344.56

Budget Uses

Expenditure Budget	0002	394,344.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,227.97
Operating Reserve	0961	78,868.91
Unreserved Fund Balance Reappropriated	0970	31,359.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	362,985.50
Total Estimated Revenues to Fund Adopted Budget	0004	394,344.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	52,640.50

Budget Uses

Expenditure Budget	0002	52,640.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,640.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,640.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,640.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,217.41

Budget Uses

Expenditure Budget	0002	87,217.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,772.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,772.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,444.76
District Tax Levy	1110	35,000.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	87,217.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	57,676.41

Budget Uses

Expenditure Budget	0002	57,676.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,578.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,578.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	30,097.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,676.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson

0457 Jefferson H S

Submit ID: 0457-46779160

50 Debt Service Fund
SD 1

Taxable Value		31,602,231.00
Adopted Budget	0001	936,100.00

Budget Uses

Expenditure Budget	0002	936,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,133.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,133.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	877,966.94
Jurisdiction Mills	999	27.78
Total Estimated Revenues to Fund Adopted Budget	0004	936,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/01/2022	06/30/2042	12,500,000.00	10,390,000.00	500,000.00	435,600.00	500.00
Total Bond Requirements							936,100.00
Total Debt Service Requirements						0002	936,100.00

Budget Report
FY 2027

22 Jefferson

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Submit ID: 0457-46779160

61 Building Reserve Fund

Adopted Budget		0001	141,507.50

Budget Uses

Expenditure Budget		0002	141,507.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,743.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,743.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,043.30
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,720.57
District Mills		999	0.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.81
Total Estimated Revenues to Fund Adopted Budget		0004	141,507.50

Budget Report
FY 2027

05 Carbon

0060 Joliet Elem

Submit ID: 0060-02232744

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 278	N/A	13,255,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Amanda Dinsdale

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0060 Joliet Elem

Submit ID: 0060-02232744

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,384,301.01	200,568.16	10%	8.41%	0.00	2,136,671.64	247,629.37	18.68
10 Transportation	174,000.00	34,800.00	20%	20.00%	14,977.25	45,107.64	113,915.11	8.59
11 Bus Depreciation Reserve	153,027.83	0.00	N/A	0.00%	66,549.86	0.00	86,477.97	6.52
13 Tuition	129,148.46		N/A		0.00	0.00	129,148.46	9.74
14 Retirement	500,000.00	100,000.00	20%	20.00%	64,978.11	435,021.89		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	7,186.85	0.00	1,813.15	0.14
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,189.53	0.00	N/A	0.00%	486.18	1,703.35	30,000.00	2.26
29 Flexibility	55,898.71	0.00	N/A	0.00%	51,314.28	4,584.43	0.00	0.00
61 Building Reserve	133,675.96	0.00	N/A	0.00%	1,245.96	49,076.47	83,353.53	6.29
Total of All Funds	3,571,241.50	338,518.16			206,738.49	2,672,165.42	692,337.59	52.22

50 Debt Service Tax Jurisdiction								
0060	0.00	0.00	20-9-438	0.00%	2,909.23	0.00	0.00	0.00

Budget Report
FY 2027

05 Carbon

0060 Joliet Elem

Submit ID: 0060-02232744

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	211 *
M1	JOLIET 7-8	67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	969,059.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	194,644.16
D.	At Risk Student	(I-D)	5,346.75
E.	Indian Education For All	(I-E)	7,264.14
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	6,955.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,845.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,615.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	282
B.	BASE Budget Limit	(II-B)	2,002,680.87
C.	Maximum Budget Limit	(II-C)	2,495,109.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.37
E.	Adopted Budget	(II-E)	2,250,310.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,020,886.81
H.	Maximum Budget Limit	(II-H)	2,527,830.97
I.	Highest Budget Without a Vote	(II-I)	2,384,301.01
J.	Highest Budget	(II-J)	2,527,830.97
K.	Highest Voted Amount	(II-K)	143,529.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,384,301.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		200,568.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		200,568.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,384,301.01
1.	BASE Budget Limit	(V-A1)	2,020,886.81	
2.	Over-BASE Budget	(V-A2)	363,414.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		969,059.12
1.	Direct State Aid Paid By State	(V-B1)	969,059.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		194,644.16
D.	At Risk Student	(V-D)		5,346.75
E.	Indian Education For All	(V-E)		7,264.14
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		6,955.56
H.	Special Education Allowable Cost Payment	(V-H)		46,845.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,657.65
1.	Actual Non-Levy Revenue	(V-J1)	8,657.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		781,601.65
1.	Elementary County BASE Distribution	(V-L1)	781,601.65	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,020,886.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		115,784.83
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	115,784.83	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		363,414.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.68
	1. District Property Tax Levy Mills	(V-S1)	18.68	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
05 Carbon
0060 Joliet Elem

Submit ID: 0060-02232744

01 General Fund

Adopted Budget	0001	2,384,301.01

Budget Uses

Expenditure Budget	0002	2,384,301.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	969,059.12
Quality Educator	3111	194,644.16
At Risk Student	3112	5,346.75
Indian Education For All	3113	7,264.14
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	46,845.78
Data For Achievement	3116	6,955.56
Elementary County BASE Distribution	2250	781,601.65
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,680.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	227.65
Rentals	1910	2,750.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
05 Carbon
0060 Joliet Elem

Submit ID: 0060-02232744

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	115,784.83
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	247,629.37		
District Tax Levy			1110	247,629.37
Total Estimated Revenues to Fund Adopted Budget			0004	2,384,301.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	174,000.00

Budget Uses

Expenditure Budget	0002	174,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,006.95
Contingency	0006	4,100.70
Over-Schedule	0011	128,892.35
Fund Balance for Budget	TFS48	49,777.25
Operating Reserve	0961	34,800.00
Unreserved Fund Balance Reappropriated	0970	14,977.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,276.91
State - On-Schedule Transportation Reimbursement	3210	33,830.73
District Tax Levy	1110	113,915.11
District Mills	999	8.59
Total Estimated Revenues to Fund Adopted Budget	0004	174,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

0060 Joliet Elem

Submit ID: 0060-02232744

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	153,027.83

Budget Uses

Expenditure Budget	0002	153,027.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,549.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,549.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	86,477.97
District Mills	999	6.52
Total Estimated Revenues to Fund Adopted Budget	0004	153,027.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Expedition	2026	45,821.45	0.00	9,164.29	9,164.29
2025 Bluebird	2024	100,200.00	40,080.00	20,040.00	20,040.00
2025 Bluebird School Bus	2024	100,200.00	20,040.00	20,040.00	20,040.00
2022 Bluebird	2021	67,140.00	67,140.00	13,428.00	13,428.00
2020 Bluebird	2020	73,670.00	103,138.00	14,734.00	7,367.00
2015 Ford Expedition	2019	23,693.40	28,431.40	4,738.68	4,738.68
2018 Blue Bird	2017	58,500.00	73,200.00	11,700.00	11,700.00
2016 Bluebird	2016	32,400.00	48,600.00	N/A	NA
2014 Bluebird All American 84 passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	28,500.00	N/A	NA
RADIOS, CASES, BATTERIES	2013	4,845.00	7,267.50	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
Total					86,477.97

Budget Report
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13 Tuition Fund

Adopted Budget	0001	129,148.46

Budget Uses

Expenditure Budget	0002	129,148.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	129,148.46
District Mills	999	9.74
Total Estimated Revenues to Fund Adopted Budget	0004	129,148.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,978.11
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	64,978.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	435,021.89
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,336.85
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	7,186.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,813.15
District Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,189.53

Budget Uses

Expenditure Budget	0002	32,189.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	486.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	486.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,703.35
District Tax Levy	1110	30,000.00
District Mills	999	2.26
Total Estimated Revenues to Fund Adopted Budget	0004	32,189.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	55,898.71

Budget Uses

Expenditure Budget	0002	55,898.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,314.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,314.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,584.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,898.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0060

Taxable Value		6,037,089.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,909.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,909.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,909.23

Budget Report
FY 2027

05 Carbon

0060 Joliet Elem

Submit ID: 0060-02232744

61 Building Reserve Fund

Adopted Budget	0001	133,675.96

Budget Uses

Expenditure Budget	0002	133,675.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,245.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,245.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,076.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
District Tax Levy		1110	83,353.53
District Mills		999	6.29
Building Reserve Voted Mills		0134	4.53
Building Reserve Permissive Mills		0135	1.76
Total Estimated Revenues to Fund Adopted Budget		0004	133,675.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	120,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2027

05 Carbon

0061 Joliet H S

Submit ID: 0061-60603290

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	134	14,394,250

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Amanda Dinsdale

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0061 Joliet H S

Submit ID: 0061-60603290

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,512,469.30	151,246.93	10%	10.00%	16,276.41	1,352,876.04	143,316.85	9.96
10 Transportation	100,000.00	20,000.00	20%	20.00%	14,997.10	48,313.51	36,689.39	2.55
11 Bus Depreciation Reserve	189,652.95	0.00	N/A	0.00%	141,479.30	0.00	48,173.65	3.35
13 Tuition	78,229.56		N/A		5,191.99	0.00	73,037.57	5.07
14 Retirement	250,000.00	50,000.00	20%	20.00%	19,332.30	230,667.70		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	9,948.88	0.00	4,051.12	0.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,813.37	0.00	N/A	0.00%	669.74	1,143.63	25,000.00	1.74
29 Flexibility	18,778.73	0.00	N/A	0.00%	4,967.00	13,811.73	0.00	0.00
61 Building Reserve	116,799.39	0.00	N/A	0.00%	814.39	41,144.33	74,840.67	5.20
Total of All Funds	2,306,743.30	226,146.93			213,677.11	1,687,956.94	405,109.25	28.15

50 Debt Service								
Tax Jurisdiction								
Joliet High School District 7	0.00	0.00	20-9-438	0.00%	4,258.37	0.00	0.00	0.00

Budget Report
FY 2027

05 Carbon

0061 Joliet H S

Submit ID: 0061-60603290

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 134 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	678,928.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,049.28
D.	At Risk Student	(I-D)	2,285.44
E.	Indian Education For All	(I-E)	3,501.42
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,352.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,232.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,077.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	139
B.	BASE Budget Limit	(II-B)	1,347,131.82
C.	Maximum Budget Limit	(II-C)	1,679,680.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,490,448.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,356,829.35
H.	Maximum Budget Limit	(II-H)	1,694,564.17
I.	Highest Budget Without a Vote	(II-I)	1,512,469.30
J.	Highest Budget	(II-J)	1,694,564.17
K.	Highest Voted Amount	(II-K)	182,094.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,512,469.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		151,246.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,276.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,276.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,523.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,512,469.30
1.	BASE Budget Limit	(V-A1)	1,356,829.35	
2.	Over-BASE Budget	(V-A2)	155,639.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		678,928.41
1.	Direct State Aid Paid By State	(V-B1)	678,928.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		100,049.28
D.	At Risk Student	(V-D)		2,285.44
E.	Indian Education For All	(V-E)		3,501.42
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,352.68
H.	Special Education Allowable Cost Payment	(V-H)		21,232.26
I.	Remaining Fund Balance Available	(V-I)		16,276.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,351.58
1.	Actual Non-Levy Revenue	(V-J1)	9,351.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		521,851.87
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	521,851.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,356,829.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,323.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	12,323.10	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		155,639.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.96
	1. District Property Tax Levy Mills	(V-S1)	9.96	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
05 Carbon
0061 Joliet H S

Submit ID: 0061-60603290

01 General Fund

Adopted Budget	0001	1,512,469.30

Budget Uses

Expenditure Budget	0002	1,512,469.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,276.41
Direct State Aid	3110	678,928.41
Quality Educator	3111	100,049.28
At Risk Student	3112	2,285.44
Indian Education For All	3113	3,501.42
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	21,232.26
Data For Achievement	3116	3,352.68
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	521,851.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,327.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	40.39
Rentals	1910	3,984.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,323.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	143,316.85
Total Estimated Revenues to Fund Adopted Budget			0004	1,512,469.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,921.37
Contingency	0006	4,392.14
Over-Schedule	0011	51,686.49
Fund Balance for Budget	TFS48	34,997.10
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	14,997.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,078.37
State - On-Schedule Transportation Reimbursement	3210	36,235.14
District Tax Levy	1110	36,689.39
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

0061 Joliet H S

Submit ID: 0061-60603290

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	189,652.95

Budget Uses

Expenditure Budget	0002	189,652.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,479.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,479.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,173.65
District Mills	999	3.35
Total Estimated Revenues to Fund Adopted Budget	0004	189,652.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost Bus	2026	16,500.00	0.00	3,300.00	3,300.00
2025 Ford Expedition	2026	30,547.64	0.00	6,109.53	6,109.53
2025 Bluebird	2024	66,800.00	26,720.00	13,360.00	10,060.00
2025 Bluebird School Bus	2024	66,800.00	13,360.00	13,360.00	13,360.00
2022 Bluebird	2021	44,760.00	44,760.00	8,952.00	8,952.00
2020 Bluebird	2020	32,330.00	45,262.00	6,466.00	3,233.00
2015 Ford Expedition	2019	15,795.60	18,954.72	3,159.12	3,159.12
2018 Blue Bird	2017	39,000.00	58,500.00	N/A	NA
2016 Bluebird	2016	48,600.00	72,900.00	N/A	NA
2014 Bluebird All-American 84 Passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	14,250.00	N/A	NA
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	4,300.50	N/A	NA
2010 Thomas Freightliner.	2010	41,155.00	61,732.50	N/A	NA
Total					48,173.65

13 Tuition Fund

Adopted Budget	0001	78,229.56

Budget Uses

Expenditure Budget	0002	78,229.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,191.99
Unreserved Fund Balance Reappropriated	0970	5,191.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,037.57
District Mills	999	5.07
Total Estimated Revenues to Fund Adopted Budget	0004	78,229.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon
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14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,332.30
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	19,332.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	230,667.70
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,848.88
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	9,948.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,051.12
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	26,813.37

Budget Uses

Expenditure Budget	0002	26,813.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	669.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	669.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,143.63
District Tax Levy	1110	25,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	26,813.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	18,778.73

Budget Uses

Expenditure Budget	0002	18,778.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,967.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,967.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,811.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,778.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
Joliet High School District 7

Taxable Value		14,394,250.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,258.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,258.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,258.37

Budget Report
FY 2027

05 Carbon

0061 Joliet H S

Submit ID: 0061-60603290

61 Building Reserve Fund

Adopted Budget	0001	116,799.39

Budget Uses

Expenditure Budget	0002	116,799.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	814.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	814.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,144.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
District Tax Levy		1110	74,840.67
District Mills		999	5.20
Building Reserve Voted Mills		0134	4.17
Building Reserve Permissive Mills		0135	1.03
Total Estimated Revenues to Fund Adopted Budget		0004	116,799.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	120,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
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17 Garfield

0377 Jordan Elem

Submit ID: 0377-87020989

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 107	N/A	2,972,554

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
17 Garfield
0377 Jordan Elem

Submit ID: 0377-87020989

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,090,464.91	83,673.22	10%	7.67%	0.00	908,364.02	182,100.89	61.26
10 Transportation	50,450.00	10,090.00	20%	20.00%	2,049.80	4,950.00	43,450.20	14.62
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	410.44		N/A		410.44	0.00	0.00	0.00
14 Retirement	148,825.00	29,765.00	20%	20.00%	22,045.15	126,779.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,112.52	0.00	N/A	0.00%	1,368.13	744.39	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	113,416.43	0.00	N/A	0.00%	60,881.43	22,809.50	29,725.50	10.00
Total of All Funds	1,405,679.30	123,528.22			86,754.95	1,063,647.76	255,276.59	85.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

0377 Jordan Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	83 *
M1	JORDAN 7-8	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	423,669.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	88,423.62
D.	At Risk Student	(I-D)	3,640.88
E.	Indian Education For All	(I-E)	2,795.91
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,677.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,356.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,785.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	109
B.	BASE Budget Limit	(II-B)	880,806.43
C.	Maximum Budget Limit	(II-C)	1,082,163.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,615.07
E.	Adopted Budget	(II-E)	1,085,421.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	883,164.02
H.	Maximum Budget Limit	(II-H)	1,086,610.52
I.	Highest Budget Without a Vote	(II-I)	1,090,464.91
J.	Highest Budget	(II-J)	1,090,464.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,090,464.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,673.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,673.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,090,464.91
1.	BASE Budget Limit	(V-A1)	883,164.02	
2.	Over-BASE Budget	(V-A2)	207,300.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		423,669.46
1.	Direct State Aid Paid By State	(V-B1)	423,669.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		88,423.62
D.	At Risk Student	(V-D)		3,640.88
E.	Indian Education For All	(V-E)		2,795.91
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		2,677.14
H.	Special Education Allowable Cost Payment	(V-H)		17,356.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,750.52
1.	Actual Non-Levy Revenue	(V-J1)	1,750.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		342,081.96
1.	Elementary County BASE Distribution	(V-L1)	342,081.96	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		883,164.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,200.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	25,200.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,100.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		207,300.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		61.26
	1. District Property Tax Levy Mills	(V-S1)	61.26	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		61.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,090,464.91

Budget Uses

Expenditure Budget	0002	1,090,464.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	423,669.46
Quality Educator	3111	88,423.62
At Risk Student	3112	3,640.88
Indian Education For All	3113	2,795.91
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	17,356.53
Data For Achievement	3116	2,677.14
Elementary County BASE Distribution	2250	342,081.96
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,750.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,200.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	182,100.89		
District Tax Levy			1110	182,100.89
Total Estimated Revenues to Fund Adopted Budget			0004	1,090,464.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,450.00

Budget Uses

Expenditure Budget	0002	50,450.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,500.00
Contingency	0006	450.00
Over-Schedule	0011	45,500.00
Fund Balance for Budget	TFS48	12,139.80
Operating Reserve	0961	10,090.00
Unreserved Fund Balance Reappropriated	0970	2,049.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,237.50
State - On-Schedule Transportation Reimbursement	3210	3,712.50
District Tax Levy	1110	43,450.20
District Mills	999	14.62
Total Estimated Revenues to Fund Adopted Budget	0004	50,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
17 Garfield

0377 Jordan Elem

Submit ID: 0377-87020989

13 Tuition Fund

Adopted Budget	0001	410.44

Budget Uses

Expenditure Budget	0002	410.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	410.44
Unreserved Fund Balance Reappropriated	0970	410.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0377 Jordan Elem

Submit ID: 0377-87020989

14 Retirement Fund

Adopted Budget	0001	148,825.00

Budget Uses

Expenditure Budget	0002	148,825.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,810.15
Operating Reserve	0961	29,765.00
Unreserved Fund Balance Reappropriated	0970	22,045.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,779.85
Total Estimated Revenues to Fund Adopted Budget	0004	148,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0377 Jordan Elem

Submit ID: 0377-87020989

28 Technology Fund

Adopted Budget	0001	2,112.52

Budget Uses

Expenditure Budget	0002	2,112.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,368.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,368.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	744.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,112.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0377 Jordan Elem

Submit ID: 0377-87020989

61 Building Reserve Fund

Adopted Budget		0001	113,416.43

Budget Uses

Expenditure Budget		0002	113,416.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,881.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,881.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,809.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	29,725.50
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	113,416.43

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 23	N/A	7,077,259

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	13	N/A	4,889,809
Non-located - 14 Fergus	2	N/A	1,281,721
Non-located - 23 Judith Basin	8	N/A	905,729

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	512,918.36	51,420.97	10%	10.03%	18,010.62	325,209.92	169,697.82	23.98
10 Transportation	51,000.00	10,200.00	20%	20.00%	11,421.19	4,843.14	34,735.67	4.91
11 Bus Depreciation Reserve	178,135.71	0.00	N/A	0.00%	178,135.71	0.00	0.00	0.00
13 Tuition	17,872.00		N/A		5,391.39	0.00	12,480.61	1.76
14 Retirement	51,000.00	1,022.43	20%	2.00%	0.00	51,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,031.66	0.00	N/A	0.00%	4,752.12	279.54	0.00	0.00
29 Flexibility	1.51	0.00	N/A	0.00%	1.51	0.00	0.00	0.00
61 Building Reserve	3.27	0.00	N/A	0.00%	3.27	0.00	0.00	0.00
Total of All Funds	815,962.51	62,643.40			217,715.81	381,332.60	216,914.10	30.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	20 *
M1	JUDITH GAP 7-8	3 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	155,174.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,099.78
D.	At Risk Student	(I-D)	2,951.86
E.	Indian Education For All	(I-E)	600.99
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	575.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	344,321.34
C.	Maximum Budget Limit	(II-C)	418,951.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	153,116.40
E.	Adopted Budget	(II-E)	497,437.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	343,076.22
H.	Maximum Budget Limit	(II-H)	415,771.02
I.	Highest Budget Without a Vote	(II-I)	512,918.36
J.	Highest Budget	(II-J)	512,918.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	512,918.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,291.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		129.13
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	129.13	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,010.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	144.32	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,866.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		69,431.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		512,918.36
1.	BASE Budget Limit	(V-A1)	343,076.22	
2.	Over-BASE Budget	(V-A2)	169,842.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		155,174.04
1.	Direct State Aid Paid By State	(V-B1)	155,174.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,099.78
D.	At Risk Student	(V-D)		2,951.86
E.	Indian Education For All	(V-E)		600.99
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		575.46
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		17,866.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,463.40
1.	Actual Non-Levy Revenue	(V-J1)	4,463.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		100,418.43
1.	Elementary County BASE Distribution	(V-L1)	101,560.74	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		341,933.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		144.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	144.32	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		169,697.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,842.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.98
	1. District Property Tax Levy Mills	(V-S1)	23.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

01 General Fund

Adopted Budget	0001	512,918.36

Budget Uses

Expenditure Budget	0002	512,918.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,010.62
Direct State Aid	3110	155,174.04
Quality Educator	3111	57,099.78
At Risk Student	3112	2,951.86
Indian Education For All	3113	600.99
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	575.46
Elementary County BASE Distribution	2250	101,560.74
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,963.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	169,697.82		
District Tax Levy			1110	169,697.82
Total Estimated Revenues to Fund Adopted Budget			0004	512,918.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,859.00
Contingency	0006	385.90
Over-Schedule	0011	46,755.10
Fund Balance for Budget	TFS48	21,621.19
Operating Reserve	0961	10,200.00
Unreserved Fund Balance Reappropriated	0970	11,421.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	598.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,061.22
State - On-Schedule Transportation Reimbursement	3210	3,183.69
District Tax Levy	1110	34,735.67
District Mills	999	4.91
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	178,135.71

Budget Uses

Expenditure Budget	0002	178,135.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,135.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,135.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	178,135.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Conventional Bus	2017	80,910.00	97,092.00	16,182.00	0.00
Total					0.00

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	17,872.00

Budget Uses

Expenditure Budget	0002	17,872.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,391.39
Unreserved Fund Balance Reappropriated	0970	5,391.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,480.61
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,022.43
Operating Reserve	0961	1,022.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,031.66

Budget Uses

Expenditure Budget	0002	5,031.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,752.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,752.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	279.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,031.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.51

Budget Uses

Expenditure Budget	0002	1.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-85214754

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	3.27

Budget Uses

Expenditure Budget		0002	3.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	3.27

Budget Report
FY 2027

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-04819411

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	5	5,795,538

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	2	4,889,809
Non-located - 23 Judith Basin	N/A	3	905,729

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-04819411

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	463,832.66	46,181.55	10%	9.96%	14,048.43	368,295.86	81,488.37	14.06
10 Transportation	25,000.00	5,000.00	20%	20.00%	1,314.41	0.00	23,685.59	4.09
11 Bus Depreciation Reserve	40,369.97	0.00	N/A	0.00%	40,369.97	0.00	0.00	0.00
13 Tuition	8,600.00		N/A		1,832.57	0.00	6,767.43	1.17
14 Retirement	50,000.00	10,000.00	20%	20.00%	1,690.70	48,309.30		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,080.53	0.00	N/A	0.00%	6,765.11	315.42	0.00	0.00
29 Flexibility	0.48	0.00	N/A	0.00%	0.48	0.00	0.00	0.00
61 Building Reserve	901.07	0.00	N/A	0.00%	901.07	0.00	0.00	0.00
Total of All Funds	595,946.12	61,181.55			67,084.15	416,920.58	111,941.39	19.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-04819411

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	186,918.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,113.22
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	130.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,201.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	168.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	355,095.05
C.	Maximum Budget Limit	(II-C)	437,722.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	81,487.95
E.	Adopted Budget	(II-E)	436,583.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	382,248.93
H.	Maximum Budget Limit	(II-H)	469,854.13
I.	Highest Budget Without a Vote	(II-I)	463,832.66
J.	Highest Budget	(II-J)	469,854.13
K.	Highest Voted Amount	(II-K)	6,021.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	463,832.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,181.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,048.43
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	95.36	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,953.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,229.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		463,832.66
1.	BASE Budget Limit	(V-A1)	382,248.93	
2.	Over-BASE Budget	(V-A2)	81,583.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		186,918.86
1.	Direct State Aid Paid By State	(V-B1)	186,918.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,113.22
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		130.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.10
H.	Special Education Allowable Cost Payment	(V-H)		5,201.54
I.	Remaining Fund Balance Available	(V-I)		13,953.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,720.42
1.	Actual Non-Levy Revenue	(V-J1)	3,720.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		132,086.07
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	132,086.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		382,248.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		95.36
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	95.36	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		81,488.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		81,583.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.06
	1. District Property Tax Levy Mills	(V-S1)	14.06	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-04819411

**** Recalculated ****

01 General Fund

Adopted Budget	0001	463,832.66

Budget Uses

Expenditure Budget	0002	463,832.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,048.43
Direct State Aid	3110	186,918.86
Quality Educator	3111	40,113.22
At Risk Student	3112	0.00
Indian Education For All	3113	130.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,201.54
Data For Achievement	3116	125.10
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	132,086.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,220.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	81,488.37		
District Tax Levy			1110	81,488.37
Total Estimated Revenues to Fund Adopted Budget			0004	463,832.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	25,000.00
Fund Balance for Budget	TFS48	6,314.41
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	1,314.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	23,685.59
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	40,369.97

Budget Uses

Expenditure Budget	0002	40,369.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,369.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,369.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,369.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Conventional Bus	2017	12,090.00	14,508.00	2,418.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	8,600.00

Budget Uses

Expenditure Budget	0002	8,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,832.57
Unreserved Fund Balance Reappropriated	0970	1,832.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,767.43
District Mills	999	1.17
Total Estimated Revenues to Fund Adopted Budget	0004	8,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	48,309.30
Add To Fund Balance	0003	1,690.70
Fund Balance for Budget	TFS48	11,690.70
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	1,690.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,309.30
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,080.53

Budget Uses

Expenditure Budget	0002	7,080.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,765.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,765.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	315.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,080.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.48

Budget Uses

Expenditure Budget	0002	0.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	901.07

Budget Uses

Expenditure Budget	0002	901.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	901.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	901.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	901.07

Budget Report
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Submit ID: 0310-05194164

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,145	N/A	101,937,167

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Jinnifer Mariman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Submit ID: 0310-05194164

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,977,629.75	2,597,762.98	10%	10.00%	0.00	21,373,888.85	4,603,740.90	45.16
10 Transportation	2,928,188.35	408,231.56	20%	13.94%	0.00	574,874.24	2,353,314.11	23.09
11 Bus Depreciation Reserve	2,011,293.94	0.00	N/A	0.00%	1,640,471.83	0.00	370,822.11	3.64
13 Tuition	2,243,397.55		N/A		213,713.79	0.00	2,029,683.76	19.91
14 Retirement	4,525,535.00	905,107.00	20%	20.00%	623,897.06	3,901,637.94		
17 Adult Education	250,000.00	0.00	35%	0.00%	0.00	0.00	250,000.00	2.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,951,456.51	0.00	N/A	0.00%	846,563.75	17,798.11	1,087,094.65	10.66
29 Flexibility	2,179,289.74	0.00	N/A	0.00%	1,712,688.57	466,601.17	0.00	0.00
61 Building Reserve	1,119,765.38	0.00	N/A	0.00%	714,870.38	279,801.20	125,093.80	1.23
Total of All Funds	43,186,556.22	3,911,101.54			5,752,205.38	26,614,601.51	10,819,749.33	106.14

50 Debt Service Tax Jurisdiction								
0310	1,875,779.00	0.00	20-9-438	0.00%	574,881.59	0.00	1,300,897.41	12.76

Budget Report
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Submit ID: 0310-05194164

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,420 *
M1	KALISPELL 7-8	725 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,005,047.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,768,316.48
D.	At Risk Student	(I-D)	91,945.36
E.	Indian Education For All	(I-E)	82,178.85
F.	American Indian Achievement Gap	(I-F)	30,720.00
G.	Data For Achievement	(I-G)	78,687.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	827,208.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,173
B.	BASE Budget Limit	(II-B)	20,794,013.01
C.	Maximum Budget Limit	(II-C)	26,248,044.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,603,740.90
E.	Adopted Budget	(II-E)	25,397,753.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,116,065.65
H.	Maximum Budget Limit	(II-H)	26,822,020.82
I.	Highest Budget Without a Vote	(II-I)	25,977,629.75
J.	Highest Budget	(II-J)	26,822,020.82
K.	Highest Voted Amount	(II-K)	844,391.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,977,629.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,597,762.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,597,762.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,977,629.75
1.	BASE Budget Limit	(V-A1)	21,116,065.65	
2.	Over-BASE Budget	(V-A2)	4,861,564.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,005,047.23
1.	Direct State Aid Paid By State	(V-B1)	10,005,047.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,768,316.48
D.	At Risk Student	(V-D)		91,945.36
E.	Indian Education For All	(V-E)		82,178.85
F.	American Indian Achievement Gap	(V-F)		30,720.00
G.	Data For Achievement	(V-G)		78,687.90
H.	Special Education Allowable Cost Payment	(V-H)		827,208.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		116,790.30
1.	Actual Non-Levy Revenue	(V-J1)	116,790.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		8,115,170.77
1.	Elementary County BASE Distribution	(V-L1)	8,115,170.77	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,116,065.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		257,823.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	257,823.20	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,603,740.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,861,564.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		45.16
1.	District Property Tax Levy Mills	(V-S1)	45.16	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		45.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

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01 General Fund

Adopted Budget	0001	25,977,629.75

Budget Uses

Expenditure Budget	0002	25,977,629.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,005,047.23
Quality Educator	3111	1,768,316.48
At Risk Student	3112	91,945.36
Indian Education For All	3113	82,178.85
American Indian Achievement Gap	3114	30,720.00
State Special Education Allowable Cost Payment to Districts	3115	827,208.76
Data For Achievement	3116	78,687.90
Elementary County BASE Distribution	2250	8,115,170.77
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	116,790.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	257,823.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	4,603,740.90		
District Tax Levy			1110	4,603,740.90
Total Estimated Revenues to Fund Adopted Budget			0004	25,977,629.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,928,188.35

Budget Uses

Expenditure Budget	0002	2,928,188.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	522,612.95
Contingency	0006	52,261.29
Over-Schedule	0011	2,353,314.11
Fund Balance for Budget	TFS48	408,231.56
Operating Reserve	0961	408,231.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	143,718.56
State - On-Schedule Transportation Reimbursement	3210	431,155.68
District Tax Levy	1110	2,353,314.11
District Mills	999	23.09
Total Estimated Revenues to Fund Adopted Budget	0004	2,928,188.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,011,293.94

Budget Uses

Expenditure Budget	0002	2,011,293.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,640,471.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,640,471.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	370,822.11
District Mills	999	3.64
Total Estimated Revenues to Fund Adopted Budget	0004	2,011,293.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2 2025 FORD EXP	2026	34,094.00	0.00	6,818.80	6,181.80
2025 FORD EXPEDITION MAX	2026	27,858.83	0.00	5,571.77	5,571.77
3 2025 FORD EXP	2026	34,823.55	0.00	6,964.71	6,964.71
93 2026 BB ALL AM	2026	133,625.00	0.00	26,725.00	26,725.00
94 2026 BB ALL AM	2026	133,625.00	0.00	26,725.00	26,725.00
95 2026 BB VISION	2026	91,200.00	0.00	18,240.00	18,240.00
96 2026 BB VISION	2026	91,200.00	0.00	18,240.00	18,240.00
97 2026 BB VISION	2026	179,150.00	0.00	35,830.00	35,830.00
2025 BLUE BIRD VISION 29 PX PROPANE	2025	82,250.00	16,450.00	16,450.00	16,450.00
2025 BLUE BIRD VISION 80 PX PROPANE	2025	83,000.00	16,600.00	16,600.00	16,600.00
2025 BLUE BIRD VISION 80 PX PROPANE 347	2025	83,000.00	16,600.00	16,600.00	16,600.00
2025 Blue Bird Vision Gas 028	2025	81,000.00	16,200.00	16,200.00	16,200.00
2025 Blue Bird Vision Gas 029	2025	81,000.00	16,200.00	16,200.00	16,200.00
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	26,900.00	13,450.00	13,450.00
Bus Bluebird Vision 80PX Propane 90535	2023	67,250.00	26,900.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	26,750.00	13,375.00	13,375.00

Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	26,750.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	26,750.00	13,375.00	13,375.00
Bus BlueBird Vision Sp Ed Propane 90575	2023	65,500.00	26,200.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	13,344.30	4,448.10	4,448.10
2021 Blue Bird Vision Sped Body	2021	52,375.00	62,850.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	85,350.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	62,850.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	174,529.27	25,270.00	14,995.73
2020 Blue Bird AA SpEd	2019	95,500.00	133,700.00	19,100.00	9,550.00
2017 International Unit 72	2018	91,789.98	137,684.97	N/A	NA
2017 International Unit 73	2018	91,789.98	137,684.97	N/A	NA
2016 IC RE #69 1678	2016	37,504.46	56,256.69	N/A	NA
2016 IC RE #70 1679	2016	37,505.46	56,258.19	N/A	NA
2016 IC RE #71 1680	2016	37,504.46	56,256.69	N/A	NA
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	31,494.00	N/A	NA
Total					370,822.11

13 Tuition Fund

Adopted Budget	0001	2,243,397.55

Budget Uses

Expenditure Budget	0002	2,243,397.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	213,713.79
Unreserved Fund Balance Reappropriated	0970	213,713.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,029,683.76
District Mills	999	19.91
Total Estimated Revenues to Fund Adopted Budget	0004	2,243,397.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0310-05194164

14 Retirement Fund

Adopted Budget	0001	4,525,535.00

Budget Uses

Expenditure Budget	0002	4,525,535.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,529,004.06
Operating Reserve	0961	905,107.00
Unreserved Fund Balance Reappropriated	0970	623,897.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,901,637.94
Total Estimated Revenues to Fund Adopted Budget	0004	4,525,535.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	250,000.00
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,951,456.51

Budget Uses

Expenditure Budget	0002	1,951,456.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	846,563.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	846,563.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,798.11
District Tax Levy	1110	1,087,094.65
District Mills	999	10.66
Total Estimated Revenues to Fund Adopted Budget	0004	1,951,456.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-05194164

29 Flexibility Fund

Adopted Budget	0001	2,179,289.74

Budget Uses

Expenditure Budget	0002	2,179,289.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,712,688.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,712,688.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	425,533.00
State - Advanced Opportunity Aid	3770	41,068.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,179,289.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-05194164

50 Debt Service Fund
0310

Taxable Value		101,937,167.00
Adopted Budget	0001	1,875,779.00

Budget Uses

Expenditure Budget	0002	1,875,779.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	574,881.59
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	574,881.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,300,897.41
Jurisdiction Mills	999	12.76
Total Estimated Revenues to Fund Adopted Budget	0004	1,875,779.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	14,055,000.00	1,120,000.00	598,779.00	600.00
Elementary Bond	10/17/2018	06/30/2039	1,917,000.00	1,365,000.00	85,000.00	70,800.00	600.00
Total Bond Requirements							1,875,779.00

Total Debt Service Requirements	0002	1,875,779.00

Budget Report
FY 2027

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-05194164

61 Building Reserve Fund

Adopted Budget		0001	1,119,765.38

Budget Uses

Expenditure Budget		0002	1,119,765.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	714,870.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	714,870.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	279,801.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	125,093.80
District Mills		999	1.23
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.23
Total Estimated Revenues to Fund Adopted Budget		0004	1,119,765.38

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	4	N/A	1,018,647

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Wendy Schenk

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
17 Garfield
0386 Kester Elem

Submit ID: 0386-25086676

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	79,055.04	10,000.00	10%	12.65%	4,983.56	74,071.48	0.00	0.00
10 Transportation	1,585.92	0.00	20%	0.00%	1,585.92	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	9.82
14 Retirement	8,400.00	1,680.00	20%	20.00%	1,267.27	7,132.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	986.36	0.00	N/A	0.00%	919.73	66.63	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	100,030.95	11,680.00			8,760.11	81,270.84	10,000.00	9.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	39,924.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,064.80
D.	At Risk Student	(I-D)	1,661.57
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	100.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	505.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	168.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	85,320.22
C.	Maximum Budget Limit	(II-C)	104,616.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	85,320.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	79,055.04
H.	Maximum Budget Limit	(II-H)	97,322.82
I.	Highest Budget Without a Vote	(II-I)	79,055.04
J.	Highest Budget	(II-J)	97,322.82
K.	Highest Voted Amount	(II-K)	18,267.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	79,055.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,983.56
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,983.56	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,983.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		79,055.04
1.	BASE Budget Limit	(V-A1)	79,055.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		39,924.61
1.	Direct State Aid Paid By State	(V-B1)	39,924.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,064.80
D.	At Risk Student	(V-D)		1,661.57
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		100.08
H.	Special Education Allowable Cost Payment	(V-H)		505.53
I.	Remaining Fund Balance Available	(V-I)		4,983.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,644.35
1.	Actual Non-Levy Revenue	(V-J1)	1,644.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		25,170.54
1.	Elementary County BASE Distribution	(V-L1)	25,170.54	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		79,055.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

01 General Fund

Adopted Budget	0001	79,055.04

Budget Uses

Expenditure Budget	0002	79,055.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,983.56
Direct State Aid	3110	39,924.61
Quality Educator	3111	5,064.80
At Risk Student	3112	1,661.57
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	505.53
Data For Achievement	3116	100.08
Elementary County BASE Distribution	2250	25,170.54
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,644.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
17 Garfield
0386 Kester Elem

Submit ID: 0386-25086676

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	79,055.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

10 Transportation Fund

Adopted Budget	0001	1,585.92

Budget Uses

Expenditure Budget	0002	1,585.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,585.92
Fund Balance for Budget	TFS48	1,585.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,585.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,585.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	9.82
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

14 Retirement Fund

Adopted Budget	0001	8,400.00

Budget Uses

Expenditure Budget	0002	8,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,947.27
Operating Reserve	0961	1,680.00
Unreserved Fund Balance Reappropriated	0970	1,267.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,132.73
Total Estimated Revenues to Fund Adopted Budget	0004	8,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	986.36

Budget Uses

Expenditure Budget	0002	986.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	919.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	919.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	66.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	986.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0386 Kester Elem

Submit ID: 0386-25086676

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

15 Flathead

0323 Kila Elem

Submit ID: 0323-76305902

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	205	N/A	7,625,833

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Amanda Chin

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0323 Kila Elem

Submit ID: 0323-76305902

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,691,092.80	147,260.77	10%	8.71%	0.00	1,567,189.72	123,903.08	16.25
10 Transportation	47,470.12	8,673.89	20%	18.27%	0.00	21,066.12	26,404.00	3.46
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	84,203.37		N/A		34,760.21	0.00	49,443.16	6.48
14 Retirement	229,363.00	45,872.60	20%	20.00%	99,458.76	129,904.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,142.04	0.00	N/A	0.00%	10,858.63	1,283.41	0.00	0.00
29 Flexibility	5,915.81	0.00	N/A	0.00%	5,915.81	0.00	0.00	0.00
61 Building Reserve	332,338.37	0.00	N/A	0.00%	270,488.37	46,624.53	15,225.47	2.00
Total of All Funds	2,402,525.51	201,807.26			421,481.78	1,766,068.02	214,975.71	28.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

0323 Kila Elem

Submit ID: 0323-76305902

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	151
M1	KILA 7-8	54

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	740,966.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,672.00
D.	At Risk Student	(I-D)	7,405.72
E.	Indian Education For All	(I-E)	5,356.65
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	5,129.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,544.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,514.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	190
B.	BASE Budget Limit	(II-B)	1,379,302.59
C.	Maximum Budget Limit	(II-C)	1,730,347.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,503,205.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,522,669.78
H.	Maximum Budget Limit	(II-H)	1,922,875.04
I.	Highest Budget Without a Vote	(II-I)	1,691,092.80
J.	Highest Budget	(II-J)	1,922,875.04
K.	Highest Voted Amount	(II-K)	231,782.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,691,092.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,260.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,260.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,691,092.80
1.	BASE Budget Limit	(V-A1)	1,522,669.78	
2.	Over-BASE Budget	(V-A2)	168,423.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		740,966.20
1.	Direct State Aid Paid By State	(V-B1)	740,966.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,672.00
D.	At Risk Student	(V-D)		7,405.72
E.	Indian Education For All	(V-E)		5,356.65
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		5,129.10
H.	Special Education Allowable Cost Payment	(V-H)		34,544.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,826.98
1.	Actual Non-Levy Revenue	(V-J1)	9,826.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		593,744.58
1.	Elementary County BASE Distribution	(V-L1)	593,744.58	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,522,669.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		44,519.94
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	44,519.94	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,423.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.25
1.	District Property Tax Levy Mills	(V-S1)	16.25	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0323 Kila Elem

Submit ID: 0323-76305902

01 General Fund

Adopted Budget	0001	1,691,092.80

Budget Uses

Expenditure Budget	0002	1,691,092.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	740,966.20
Quality Educator	3111	124,672.00
At Risk Student	3112	7,405.72
Indian Education For All	3113	5,356.65
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	34,544.55
Data For Achievement	3116	5,129.10
Elementary County BASE Distribution	2250	593,744.58
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,826.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,519.94
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	123,903.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,691,092.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	47,470.12

Budget Uses

Expenditure Budget	0002	47,470.12
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,151.02
Contingency	0006	1,915.10
Over-Schedule	0011	26,404.00
Fund Balance for Budget	TFS48	8,673.89
Operating Reserve	0961	8,673.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,266.53
State - On-Schedule Transportation Reimbursement	3210	15,799.59
District Tax Levy	1110	26,404.00
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	47,470.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	84,203.37

Budget Uses

Expenditure Budget	0002	84,203.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,760.21
Unreserved Fund Balance Reappropriated	0970	34,760.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,443.16
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	84,203.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

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14 Retirement Fund

Adopted Budget	0001	229,363.00

Budget Uses

Expenditure Budget	0002	229,363.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,331.36
Operating Reserve	0961	45,872.60
Unreserved Fund Balance Reappropriated	0970	99,458.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,904.24
Total Estimated Revenues to Fund Adopted Budget	0004	229,363.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,142.04

Budget Uses

Expenditure Budget	0002	12,142.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,858.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,858.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,283.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,142.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	5,915.81

Budget Uses

Expenditure Budget	0002	5,915.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,915.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,915.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,915.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0323 Kila Elem

Submit ID: 0323-76305902

61 Building Reserve Fund

Adopted Budget		0001	332,338.37

Budget Uses

Expenditure Budget		0002	332,338.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	270,488.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	270,488.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,624.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,225.47
District Mills		999	2.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	332,338.37

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	1,612,580

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Sam Hofer

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	104,818.99	10,481.90	10%	10.00%	5,335.13	99,483.86	0.00	0.00
10 Transportation	457.49	0.00	20%	0.00%	457.49	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	120,000.00		N/A		42,937.74	0.00	77,062.26	47.79
14 Retirement	20,000.00	0.00	20%	0.00%	12,780.77	7,219.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,426.28	0.00	N/A	0.00%	1,337.93	88.35	0.00	0.00
29 Flexibility	0.30	0.00	N/A	0.00%	0.30	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	246,703.06	10,481.90			62,849.36	106,791.44	77,062.26	47.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0272-24585439

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,179.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	393.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	107,699.19
C.	Maximum Budget Limit	(II-C)	131,390.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	107,699.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	104,818.99
H.	Maximum Budget Limit	(II-H)	129,364.86
I.	Highest Budget Without a Vote	(II-I)	104,818.99
J.	Highest Budget	(II-J)	129,364.86
K.	Highest Voted Amount	(II-K)	24,545.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	104,818.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,481.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,335.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,335.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,817.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		104,818.99
1.	BASE Budget Limit	(V-A1)	104,818.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
1.	Direct State Aid Paid By State	(V-B1)	51,886.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		1,179.57
I.	Remaining Fund Balance Available	(V-I)		5,335.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,705.67
1.	Actual Non-Levy Revenue	(V-J1)	2,705.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		33,563.27
1.	Elementary County BASE Distribution	(V-L1)	33,563.27	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		104,818.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

01 General Fund

Adopted Budget	0001	104,818.99

Budget Uses

Expenditure Budget	0002	104,818.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,335.13
Direct State Aid	3110	51,886.15
Quality Educator	3111	9,740.00
At Risk Student	3112	0.00
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,179.57
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	33,563.27
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,705.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	104,818.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	457.49

Budget Uses

Expenditure Budget	0002	457.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	457.49
Fund Balance for Budget	TFS48	457.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	457.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	457.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

13 Tuition Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,937.74
Unreserved Fund Balance Reappropriated	0970	42,937.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	77,062.26
District Mills	999	47.79
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
14 Fergus

0272 King Colony Elem

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14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,780.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,780.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,219.23
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

28 Technology Fund

Adopted Budget	0001	1,426.28

Budget Uses

Expenditure Budget	0002	1,426.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,337.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,337.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	88.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,426.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.30

Budget Uses

Expenditure Budget	0002	0.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0272 King Colony Elem

Submit ID: 0272-24585439

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 55	N/A	4,521,000

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Parker Murnion

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	409,897.14	40,989.71	10%	10.00%	58,399.27	346,824.39	4,673.48	1.03
10 Transportation	75,000.00	14,904.20	20%	19.87%	0.00	43,189.40	31,810.60	7.04
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,000.00		N/A		0.00	0.00	20,000.00	4.42
14 Retirement	70,000.00	14,000.00	20%	20.00%	26,300.61	43,699.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,548.93	0.00	N/A	0.00%	2,220.58	328.35	0.00	0.00
29 Flexibility	746.25	0.00	N/A	0.00%	746.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	578,192.32	69,893.91			87,666.71	434,041.53	56,484.08	12.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 55 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	192,327.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,220.00
D.	At Risk Student	(I-D)	924.96
E.	Indian Education For All	(I-E)	1,437.15
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,376.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,751.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,583.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	416,909.16
C.	Maximum Budget Limit	(II-C)	515,300.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	421,582.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	389,565.38
H.	Maximum Budget Limit	(II-H)	481,818.95
I.	Highest Budget Without a Vote	(II-I)	409,897.14
J.	Highest Budget	(II-J)	481,818.95
K.	Highest Voted Amount	(II-K)	71,921.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	409,897.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,989.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		58,399.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	58,399.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		99,388.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		409,897.14
1.	BASE Budget Limit	(V-A1)	389,565.38	
2.	Over-BASE Budget	(V-A2)	20,331.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		192,327.11
1.	Direct State Aid Paid By State	(V-B1)	192,327.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,220.00
D.	At Risk Student	(V-D)		924.96
E.	Indian Education For All	(V-E)		1,437.15
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,376.10
H.	Special Education Allowable Cost Payment	(V-H)		7,751.46
I.	Remaining Fund Balance Available	(V-I)		58,399.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,007.92
1.	Actual Non-Levy Revenue	(V-J1)	6,007.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		91,609.41
1.	Elementary County BASE Distribution	(V-L1)	91,609.41	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		389,565.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,658.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	15,658.28	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,331.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.03
	1. District Property Tax Levy Mills	(V-S1)	1.03	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

01 General Fund

Adopted Budget	0001	409,897.14

Budget Uses

Expenditure Budget	0002	409,897.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	58,399.27
Direct State Aid	3110	192,327.11
Quality Educator	3111	29,220.00
At Risk Student	3112	924.96
Indian Education For All	3113	1,437.15
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	7,751.46
Data For Achievement	3116	1,376.10
Elementary County BASE Distribution	2250	91,609.41
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,007.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
09 Custer
0187 Kinsey Elem

Submit ID: 0187-21566477

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,658.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	4,673.48	
District Tax Levy		1110	4,673.48
Total Estimated Revenues to Fund Adopted Budget		0004	409,897.14
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2027
09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,263.10
Contingency	0006	3,926.31
Over-Schedule	0011	31,810.59
Fund Balance for Budget	TFS48	14,904.20
Operating Reserve	0961	14,904.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,797.35
State - On-Schedule Transportation Reimbursement	3210	32,392.05
District Tax Levy	1110	31,810.60
District Mills	999	7.04
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,300.61
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	26,300.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	43,699.39
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,548.93

Budget Uses

Expenditure Budget	0002	2,548.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,220.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,220.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	328.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,548.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

29 Flexibility Fund

Adopted Budget	0001	746.25

Budget Uses

Expenditure Budget	0002	746.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	746.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	746.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	746.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer
0187 Kinsey Elem

Submit ID: 0187-21566477

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0187 Kinsey Elem

Submit ID: 0187-21566477

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 57	N/A	3,598,869

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	521,490.39	52,830.83	10%	10.13%	8,111.33	443,514.61	69,864.45	19.41
10 Transportation	3,390.81	0.00	20%	0.00%	3,390.81	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	82,000.00		N/A		93.48	0.00	81,906.52	22.76
14 Retirement	75,000.00	15,000.00	20%	20.00%	30,183.30	44,816.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,443.67	0.00	N/A	0.00%	2,096.22	347.45	0.00	0.00
29 Flexibility	10,315.18	0.00	N/A	0.00%	10,315.18	0.00	0.00	0.00
61 Building Reserve	85,430.15	0.00	N/A	0.00%	38,070.15	37,888.00	9,472.00	2.63
Total of All Funds	780,070.20	67,830.83			92,260.47	526,566.76	161,242.97	44.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	198,298.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,324.00
D.	At Risk Student	(I-D)	6,657.25
E.	Indian Education For All	(I-E)	1,489.41
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,426.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,732.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,583.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	451,308.81
C.	Maximum Budget Limit	(II-C)	557,132.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,367.15
E.	Adopted Budget	(II-E)	520,675.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	412,221.21
H.	Maximum Budget Limit	(II-H)	511,335.34
I.	Highest Budget Without a Vote	(II-I)	520,993.09
J.	Highest Budget	(II-J)	521,490.39
K.	Highest Voted Amount	(II-K)	497.30
L.	Amount Approved on Ballot by Voters	(II-L)	39,902.03
M.	Adopted Budget	(II-M)	521,490.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,149.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		681.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	681.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,111.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,111.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,942.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		521,490.39
1.	BASE Budget Limit	(V-A1)	412,221.21	
2.	Over-BASE Budget	(V-A2)	109,269.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		198,298.94
1.	Direct State Aid Paid By State	(V-B1)	198,298.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,324.00
D.	At Risk Student	(V-D)		6,657.25
E.	Indian Education For All	(V-E)		1,489.41
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,426.14
H.	Special Education Allowable Cost Payment	(V-H)		14,732.46
I.	Remaining Fund Balance Available	(V-I)		8,111.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,019.50
1.	Actual Non-Levy Revenue	(V-J1)	5,019.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		150,394.18
1.	Elementary County BASE Distribution	(V-L1)	150,394.18	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		412,221.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,404.73
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	39,404.73	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,864.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		109,269.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.41
	1. District Property Tax Levy Mills	(V-S1)	19.41	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

01 General Fund

Adopted Budget	0001	521,490.39

Budget Uses

Expenditure Budget	0002	521,490.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,111.33
Direct State Aid	3110	198,298.94
Quality Educator	3111	25,324.00
At Risk Student	3112	6,657.25
Indian Education For All	3113	1,489.41
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	14,732.46
Data For Achievement	3116	1,426.14
Elementary County BASE Distribution	2250	150,394.18
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,019.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
09 Custer
0173 Kircher Elem

Submit ID: 0173-69930158

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,404.73
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	69,864.45		
District Tax Levy			1110	69,864.45
Total Estimated Revenues to Fund Adopted Budget			0004	521,490.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,390.81

Budget Uses

Expenditure Budget	0002	3,390.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	3,390.81
Fund Balance for Budget	TFS48	3,390.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,390.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,390.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
09 Custer
0173 Kircher Elem

Submit ID: 0173-69930158

13 Tuition Fund

Adopted Budget	0001	82,000.00

Budget Uses

Expenditure Budget	0002	82,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93.48
Unreserved Fund Balance Reappropriated	0970	93.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	81,906.52
District Mills	999	22.76
Total Estimated Revenues to Fund Adopted Budget	0004	82,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,183.30
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	30,183.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,816.70
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

28 Technology Fund

Adopted Budget	0001	2,443.67

Budget Uses

Expenditure Budget	0002	2,443.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,096.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,096.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	347.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,443.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,315.18

Budget Uses

Expenditure Budget	0002	10,315.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,315.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,315.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,315.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0173 Kircher Elem

Submit ID: 0173-69930158

61 Building Reserve Fund

Adopted Budget	0001	85,430.15

Budget Uses

Expenditure Budget	0002	85,430.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,070.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,070.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	37,888.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,472.00
District Mills	999	2.63
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	85,430.15

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,101,672

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	175,130.38	20,079.17	10%	11.47%	5,797.22	140,273.35	29,059.81	26.38
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	8,000.00		N/A		0.00	0.00	8,000.00	7.26
14 Retirement	15,000.00	0.00	20%	0.00%	8,059.16	6,940.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,042.76	0.00	N/A	0.00%	919.64	123.12	0.00	0.00
29 Flexibility	12,984.41	0.00	N/A	0.00%	12,984.41	0.00	0.00	0.00
61 Building Reserve	21,032.61	0.00	N/A	0.00%	1,032.61	16,000.00	4,000.00	3.63
Total of All Funds	233,190.16	20,079.17			28,793.04	163,337.31	41,059.81	37.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	1,369.19
E.	Indian Education For All	(I-E)	391.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	139,981.87
C.	Maximum Budget Limit	(II-C)	172,757.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,059.81
E.	Adopted Budget	(II-E)	169,041.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	146,070.57
H.	Maximum Budget Limit	(II-H)	179,829.74
I.	Highest Budget Without a Vote	(II-I)	175,130.38
J.	Highest Budget	(II-J)	179,829.74
K.	Highest Voted Amount	(II-K)	4,699.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	175,130.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,513.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,566.13
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,566.13	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,797.22
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,797.22	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,876.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		175,130.38
	1. BASE Budget Limit	(V-A1)	146,070.57	
	2. Over-BASE Budget	(V-A2)	29,059.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
	1. Direct State Aid Paid By State	(V-B1)	72,815.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		1,369.19
E.	Indian Education For All	(V-E)		391.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		5,797.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		53,053.85
	1. Elementary County BASE Distribution	(V-L1)	53,053.85	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		146,070.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,059.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,059.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.38
	1. District Property Tax Levy Mills	(V-S1)	26.38	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

01 General Fund

Adopted Budget	0001	175,130.38

Budget Uses

Expenditure Budget	0002	175,130.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,797.22
Direct State Aid	3110	72,815.41
Quality Educator	3111	9,740.00
At Risk Student	3112	1,369.19
Indian Education For All	3113	391.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	53,053.85
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
08 Chouteau
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	29,059.81		
District Tax Levy			1110	29,059.81
Total Estimated Revenues to Fund Adopted Budget			0004	175,130.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,000.00
District Mills	999	7.26
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
08 Chouteau

0161 Knees Elem

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14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,059.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,059.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,940.84
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,042.76

Budget Uses

Expenditure Budget	0002	1,042.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	919.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	919.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	123.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,042.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,984.41

Budget Uses

Expenditure Budget	0002	12,984.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,984.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,984.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,984.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29914085

61 Building Reserve Fund

Adopted Budget	0001	21,032.61

Budget Uses

Expenditure Budget	0002	21,032.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,032.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,032.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	16,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	4,000.00
District Mills	999	3.63
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.63
Total Estimated Revenues to Fund Adopted Budget	0004	21,032.61

Budget Report
FY 2027

42 Richland

0768 Lambert Elem

Submit ID: 0768-10797370

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 77	N/A	6,413,177

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Miller

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0768 Lambert Elem

Submit ID: 0768-10797370

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	905,569.39	90,556.94	10%	10.00%	44,686.06	860,883.33	0.00	0.00
10 Transportation	265,000.00	41,952.00	20%	15.83%	0.00	29,770.68	235,229.32	36.68
11 Bus Depreciation Reserve	329,238.21	0.00	N/A	0.00%	329,238.21	0.00	0.00	0.00
13 Tuition	35,653.74		N/A		35,653.74	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	99,059.00	150,941.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	146,217.71	0.00	N/A	0.00%	140,617.00	5,600.71	0.00	0.00
29 Flexibility	1,467,116.00	0.00	N/A	0.00%	1,442,116.00	25,000.00	0.00	0.00
61 Building Reserve	2,146,538.00	0.00	N/A	0.00%	2,097,683.00	39,084.00	9,771.00	1.52
Total of All Funds	5,545,333.05	182,508.94			4,189,053.01	1,111,279.72	245,000.32	38.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0768 Lambert Elem

Submit ID: 0768-10797370

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	58 *
M1	LAMBERT 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	329,930.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,413.04
D.	At Risk Student	(I-D)	1,689.97
E.	Indian Education For All	(I-E)	2,012.01
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	1,926.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,806.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,268.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	696,868.13
C.	Maximum Budget Limit	(II-C)	850,288.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	896,356.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	712,693.71
H.	Maximum Budget Limit	(II-H)	870,558.90
I.	Highest Budget Without a Vote	(II-I)	905,569.39
J.	Highest Budget	(II-J)	905,569.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	905,569.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		90,556.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,686.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	44,686.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,243.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		905,569.39
1.	BASE Budget Limit	(V-A1)	712,693.71	
2.	Over-BASE Budget	(V-A2)	192,875.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		329,930.21
1.	Direct State Aid Paid By State	(V-B1)	329,930.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,413.04
D.	At Risk Student	(V-D)		1,689.97
E.	Indian Education For All	(V-E)		2,012.01
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		1,926.54
H.	Special Education Allowable Cost Payment	(V-H)		12,806.76
I.	Remaining Fund Balance Available	(V-I)		44,686.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		206,283.98
1.	Actual Non-Levy Revenue	(V-J1)	13,408.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	192,875.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		16,409.14
1.	Elementary County BASE Distribution	(V-L1)	16,409.14	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		712,693.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		192,875.68
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	192,875.68	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,875.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
42 Richland

0768 Lambert Elem

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01 General Fund

Adopted Budget	0001	905,569.39

Budget Uses

Expenditure Budget	0002	905,569.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,686.06
Direct State Aid	3110	329,930.21
Quality Educator	3111	95,413.04
At Risk Student	3112	1,689.97
Indian Education For All	3113	2,012.01
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	12,806.76
Data For Achievement	3116	1,926.54
Elementary County BASE Distribution	2250	16,409.14
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,408.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	192,875.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	192,875.68
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	905,569.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,063.35
Contingency	0006	2,706.34
Over-Schedule	0011	235,230.31
Fund Balance for Budget	TFS48	41,952.00
Operating Reserve	0961	41,952.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,442.42
State - On-Schedule Transportation Reimbursement	3210	22,327.26
District Tax Levy	1110	235,229.32
District Mills	999	36.68
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	329,238.21

Budget Uses

Expenditure Budget	0002	329,238.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	329,238.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329,238.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	329,238.21

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13 Tuition Fund

Adopted Budget	0001	35,653.74

Budget Uses

Expenditure Budget	0002	35,653.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,653.74
Unreserved Fund Balance Reappropriated	0970	35,653.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,653.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,059.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	99,059.00

Estimated Funding Sources

Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	147,441.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	146,217.71

Budget Uses

Expenditure Budget	0002	146,217.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,617.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,617.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	600.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	146,217.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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42 Richland

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29 Flexibility Fund

Adopted Budget	0001	1,467,116.00

Budget Uses

Expenditure Budget	0002	1,467,116.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,442,116.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,442,116.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,467,116.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	2,146,538.00

Budget Uses

Expenditure Budget		0002	2,146,538.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,097,683.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,097,683.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,084.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,771.00
District Mills		999	1.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.52
Total Estimated Revenues to Fund Adopted Budget		0004	2,146,538.00

Budget Report
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Submit ID: 0769-58438812

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	37	5,521,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Miller

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0769 Lambert H S

Submit ID: 0769-58438812

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	822,755.83	82,275.58	10%	10.00%	38,780.25	783,975.58	0.00	0.00
10 Transportation	265,000.00	43,495.00	20%	16.41%	0.00	31,264.80	233,735.20	42.33
11 Bus Depreciation Reserve	329,238.22	0.00	N/A	0.00%	329,238.22	0.00	0.00	0.00
13 Tuition	14,656.65		N/A		4,656.65	10,000.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	120,847.00	129,153.00		
17 Adult Education	15,379.38	5,382.78	35%	35.00%	18,277.80	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	156,133.41	0.00	N/A	0.00%	150,603.00	5,530.41	0.00	0.00
29 Flexibility	2,267,835.00	0.00	N/A	0.00%	2,227,835.00	40,000.00	0.00	0.00
61 Building Reserve	2,164,585.00	0.00	N/A	0.00%	2,122,120.00	33,972.00	8,493.00	1.54
Total of All Funds	6,285,583.49	181,153.36			5,012,357.92	1,033,895.79	242,228.20	43.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0769 Lambert H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	309,314.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,348.96
D.	At Risk Student	(I-D)	1,162.16
E.	Indian Education For All	(I-E)	966.81
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	925.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,897.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,965.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	638,281.08
C.	Maximum Budget Limit	(II-C)	783,728.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	816,812.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	629,286.24
H.	Maximum Budget Limit	(II-H)	772,400.32
I.	Highest Budget Without a Vote	(II-I)	822,755.83
J.	Highest Budget	(II-J)	822,755.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	822,755.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,275.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		38,780.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	38,780.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,055.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		822,755.83
1.	BASE Budget Limit	(V-A1)	629,286.24	
2.	Over-BASE Budget	(V-A2)	193,469.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		309,314.61
1.	Direct State Aid Paid By State	(V-B1)	309,314.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,348.96
D.	At Risk Student	(V-D)		1,162.16
E.	Indian Education For All	(V-E)		966.81
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		925.74
H.	Special Education Allowable Cost Payment	(V-H)		5,897.85
I.	Remaining Fund Balance Available	(V-I)		38,780.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		208,164.23
1.	Actual Non-Levy Revenue	(V-J1)	13,200.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	194,963.71	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		469.63
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	469.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		629,286.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		193,469.59
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	193,469.59	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,469.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0769 Lambert H S

Submit ID: 0769-58438812

01 General Fund

Adopted Budget	0001	822,755.83

Budget Uses

Expenditure Budget	0002	822,755.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	38,780.25
Direct State Aid	3110	309,314.61
Quality Educator	3111	63,348.96
At Risk Student	3112	1,162.16
Indian Education For All	3113	966.81
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	5,897.85
Data For Achievement	3116	925.74
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	469.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,200.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	194,963.71
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	193,469.59
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	822,755.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,063.35
Contingency	0006	2,706.34
Over-Schedule	0011	235,230.31
Fund Balance for Budget	TFS48	43,495.00
Operating Reserve	0961	43,495.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,495.12
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,442.42
State - On-Schedule Transportation Reimbursement	3210	22,327.26
District Tax Levy	1110	233,735.20
District Mills	999	42.33
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	329,238.22

Budget Uses

Expenditure Budget	0002	329,238.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	329,238.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329,238.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	329,238.22

13 Tuition Fund

Adopted Budget	0001	14,656.65

Budget Uses

Expenditure Budget	0002	14,656.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,656.65
Unreserved Fund Balance Reappropriated	0970	4,656.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,656.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,847.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	120,847.00

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,153.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	15,379.38

Budget Uses

Expenditure Budget	0002	15,379.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,660.58
Operating Reserve	0961	5,382.78
Unreserved Fund Balance Reappropriated	0970	18,277.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,379.38
Estimated Revenues Exceeding Adopted Budget	0004a	2,898.42

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	156,133.41

Budget Uses

Expenditure Budget	0002	156,133.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,603.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	150,603.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	530.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156,133.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,267,835.00

Budget Uses

Expenditure Budget	0002	2,267,835.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,227,835.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,227,835.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,267,835.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	2,164,585.00

Budget Uses

Expenditure Budget	0002	2,164,585.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,122,120.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,122,120.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,972.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,493.00
District Mills	999	1.54
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	2,164,585.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 388	N/A	202,085

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,919,461.65	52,496.73	10%	1.80%	0.00	2,919,461.65	0.00	0.00
10 Transportation	71,662.66	0.00	20%	0.00%	0.00	71,662.67	0.00	0.00
11 Bus Depreciation Reserve	6,875.83	0.00	N/A	0.00%	6,875.83	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	480,000.00	0.00	20%	0.00%	0.00	480,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,371.93	0.00	N/A	0.00%	4,911.20	2,460.73	0.00	0.00
29 Flexibility	3,851.40	0.00	N/A	0.00%	29.62	3,821.78	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,489,223.47	52,496.73			11,816.65	3,477,406.83	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	303 *
M1	LAME DEER 7-8	85 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,313,532.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	199,085.60
D.	At Risk Student	(I-D)	47,612.28
E.	Indian Education For All	(I-E)	10,138.44
F.	American Indian Achievement Gap	(I-F)	92,928.00
G.	Data For Achievement	(I-G)	9,707.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	149,391.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	395
B.	BASE Budget Limit	(II-B)	2,754,357.95
C.	Maximum Budget Limit	(II-C)	3,384,038.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,754,357.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,919,461.65
H.	Maximum Budget Limit	(II-H)	3,596,806.84
I.	Highest Budget Without a Vote	(II-I)	2,919,461.65
J.	Highest Budget	(II-J)	3,596,806.84
K.	Highest Voted Amount	(II-K)	677,345.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,919,461.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,496.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,496.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,919,461.65
1.	BASE Budget Limit	(V-A1)	2,919,461.65	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,313,532.92
1.	Direct State Aid Paid By State	(V-B1)	1,313,532.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		199,085.60
D.	At Risk Student	(V-D)		47,612.28
E.	Indian Education For All	(V-E)		10,138.44
F.	American Indian Achievement Gap	(V-F)		92,928.00
G.	Data For Achievement	(V-G)		9,707.76
H.	Special Education Allowable Cost Payment	(V-H)		149,391.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,097,065.47
1.	Elementary County BASE Distribution	(V-L1)	1,097,065.47	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,919,461.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,919,461.65

Budget Uses

Expenditure Budget	0002	2,919,461.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,313,532.92
Quality Educator	3111	199,085.60
At Risk Student	3112	47,612.28
Indian Education For All	3113	10,138.44
American Indian Achievement Gap	3114	92,928.00
State Special Education Allowable Cost Payment to Districts	3115	149,391.18
Data For Achievement	3116	9,707.76
Elementary County BASE Distribution	2250	1,097,065.47
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,919,461.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	71,662.66

Budget Uses

Expenditure Budget	0002	71,662.66
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,147.87
Contingency	0006	6,514.79
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,915.66
State - On-Schedule Transportation Reimbursement	3210	53,747.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,662.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.01

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	6,875.83

Budget Uses

Expenditure Budget	0002	6,875.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,875.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,875.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,875.83

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-56272082

14 Retirement Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	480,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-56272082

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,371.93

Budget Uses

Expenditure Budget	0002	7,371.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,911.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,911.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,460.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,371.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,851.40

Budget Uses

Expenditure Budget	0002	3,851.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,821.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,851.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

0792 Lame Deer Elem

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	184	1,740,965

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A		172	1,383,689
Non-located - 02 Big Horn	N/A		12	357,276

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,800,344.32	0.00	10%	0.00%	0.00	1,800,344.32	0.00	0.00
10 Transportation	72,416.50	14,483.30	20%	20.00%	12,025.05	60,391.45	0.00	0.00
11 Bus Depreciation Reserve	11,268.02	0.00	N/A	0.00%	11,268.02	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	360,000.00	0.00	20%	0.00%	0.00	360,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,882.63	0.00	N/A	0.00%	8,365.17	1,517.46	0.00	0.00
29 Flexibility	14,420.51	0.00	N/A	0.00%	7.28	14,413.23	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,268,331.98	14,483.30			31,665.52	2,236,666.46	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 184 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	868,629.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,529.60
D.	At Risk Student	(I-D)	31,661.02
E.	Indian Education For All	(I-E)	4,807.92
F.	American Indian Achievement Gap	(I-F)	41,472.00
G.	Data For Achievement	(I-G)	4,603.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,768.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,723,867.19
C.	Maximum Budget Limit	(II-C)	2,111,046.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,723,867.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,800,344.32
H.	Maximum Budget Limit	(II-H)	2,202,911.85
I.	Highest Budget Without a Vote	(II-I)	1,800,344.32
J.	Highest Budget	(II-J)	2,202,911.85
K.	Highest Voted Amount	(II-K)	402,567.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,800,344.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,800,344.32
1.	BASE Budget Limit	(V-A1)	1,800,344.32	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		868,629.62
1.	Direct State Aid Paid By State	(V-B1)	868,629.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,529.60
D.	At Risk Student	(V-D)		31,661.02
E.	Indian Education For All	(V-E)		4,807.92
F.	American Indian Achievement Gap	(V-F)		41,472.00
G.	Data For Achievement	(V-G)		4,603.68
H.	Special Education Allowable Cost Payment	(V-H)		39,768.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,103.68
1.	Actual Non-Levy Revenue	(V-J1)	37,103.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		664,768.44
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	664,768.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,800,344.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

01 General Fund

Adopted Budget	0001	1,800,344.32

Budget Uses

Expenditure Budget	0002	1,800,344.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	868,629.62
Quality Educator	3111	107,529.60
At Risk Student	3112	31,661.02
Indian Education For All	3113	4,807.92
American Indian Achievement Gap	3114	41,472.00
State Special Education Allowable Cost Payment to Districts	3115	39,768.36
Data For Achievement	3116	4,603.68
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	664,768.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37,103.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,800,344.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.50

Budget Uses

Expenditure Budget	0002	72,416.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,833.20
Contingency	0006	6,583.30
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	26,508.35
Operating Reserve	0961	14,483.30
Unreserved Fund Balance Reappropriated	0970	12,025.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,079.06
State - On-Schedule Transportation Reimbursement	3210	54,312.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	11,268.02

Budget Uses

Expenditure Budget	0002	11,268.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,268.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,268.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,268.02

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

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14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	360,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

28 Technology Fund

Adopted Budget	0001	9,882.63

Budget Uses

Expenditure Budget	0002	9,882.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,365.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,365.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,517.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,882.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,420.51

Budget Uses

Expenditure Budget	0002	14,413.23
Add To Fund Balance	0003	7.28
Fund Balance for Budget	TFS48	7.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,413.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,420.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-01028613

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	66	N/A	9,319,611

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leah Nusse

(Signature) (Date)

Chairperson, School Trustees: Alex Prentiss

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
16 Gallatin
0367 LaMotte Elem

Submit ID: 0367-20552899

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	765,971.30	64,725.38	10%	8.45%	0.00	682,756.55	83,214.75	8.93
10 Transportation	12,000.00	2,400.00	20%	20.00%	3,704.63	3,836.44	4,458.93	0.48
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,867.74		N/A		13,367.74	0.00	5,500.00	0.59
14 Retirement	128,000.00	25,600.00	20%	20.00%	30,554.09	97,445.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,234.69	0.00	N/A	0.00%	2,730.37	504.32	15,000.00	1.61
29 Flexibility	22,458.05	0.00	N/A	0.00%	22,458.05	0.00	0.00	0.00
61 Building Reserve	122,403.15	0.00	N/A	0.00%	76,078.15	34,424.00	11,901.00	1.28
Total of All Funds	1,087,934.93	92,725.38			148,893.03	818,967.22	120,074.68	12.89

50 Debt Service **Tax Jurisdiction**								
SD43	121,700.00	0.00	20-9-438	0.00%	0.00	0.00	121,700.00	13.06

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	53
M1	LAMOTTE 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	292,044.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,141.60
D.	At Risk Student	(I-D)	1,795.38
E.	Indian Education For All	(I-E)	1,724.58
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,651.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,439.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,707.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	531,775.63
C.	Maximum Budget Limit	(II-C)	675,799.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,792.55
E.	Adopted Budget	(II-E)	660,568.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	598,341.55
H.	Maximum Budget Limit	(II-H)	765,971.30
I.	Highest Budget Without a Vote	(II-I)	765,971.30
J.	Highest Budget	(II-J)	765,971.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	765,971.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,725.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,725.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		765,971.30
1.	BASE Budget Limit	(V-A1)	598,341.55	
2.	Over-BASE Budget	(V-A2)	167,629.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		292,044.50
1.	Direct State Aid Paid By State	(V-B1)	292,044.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,141.60
D.	At Risk Student	(V-D)		1,795.38
E.	Indian Education For All	(V-E)		1,724.58
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,651.32
H.	Special Education Allowable Cost Payment	(V-H)		15,439.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,022.46
1.	Actual Non-Levy Revenue	(V-J1)	10,022.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		228,266.38
1.	Elementary County BASE Distribution	(V-L1)	228,266.38	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		598,341.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		84,415.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	84,415.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		83,214.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		167,629.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		8.93
	1. District Property Tax Levy Mills	(V-S1)	8.93	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		8.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	765,971.30

Budget Uses

Expenditure Budget	0002	765,971.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	292,044.50
Quality Educator	3111	47,141.60
At Risk Student	3112	1,795.38
Indian Education For All	3113	1,724.58
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	15,439.33
Data For Achievement	3116	1,651.32
Elementary County BASE Distribution	2250	228,266.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,022.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Submit ID: 0367-20552899

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	84,415.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	83,214.75		
District Tax Levy			1110	83,214.75
Total Estimated Revenues to Fund Adopted Budget			0004	765,971.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,487.68
Contingency	0006	348.76
Over-Schedule	0011	8,163.56
Fund Balance for Budget	TFS48	6,104.63
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	3,704.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	959.11
State - On-Schedule Transportation Reimbursement	3210	2,877.33
District Tax Levy	1110	4,458.93
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

13 Tuition Fund

Adopted Budget	0001	18,867.74

Budget Uses

Expenditure Budget	0002	18,867.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,367.74
Unreserved Fund Balance Reappropriated	0970	13,367.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,500.00
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	18,867.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,154.09
Operating Reserve	0961	25,600.00
Unreserved Fund Balance Reappropriated	0970	30,554.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	97,445.91
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,234.69

Budget Uses

Expenditure Budget	0002	18,234.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,730.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,730.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	504.32
District Tax Levy	1110	15,000.00
District Mills	999	1.61
Total Estimated Revenues to Fund Adopted Budget	0004	18,234.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

29 Flexibility Fund

Adopted Budget	0001	22,458.05

Budget Uses

Expenditure Budget	0002	22,458.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,458.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,458.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,458.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

50 Debt Service Fund

SD43

Taxable Value		9,319,611.00
Adopted Budget	0001	121,700.00

Budget Uses

Expenditure Budget	0002	121,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-6,519.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	121,700.00
Jurisdiction Mills	999	13.06
Total Estimated Revenues to Fund Adopted Budget	0004	121,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/10/2022	06/30/2042	1,800,000.00	1,465,000.00	75,000.00	46,200.00	500.00
Total Bond Requirements							121,700.00
Total Debt Service Requirements						0002	121,700.00

Budget Report
FY 2027

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-20552899

61 Building Reserve Fund

Adopted Budget	0001	122,403.15

Budget Uses

Expenditure Budget	0002	122,403.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,078.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,078.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	34,424.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	11,901.00
District Mills	999	1.28
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	122,403.15

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,196	N/A	59,587,660

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,160	N/A	58,448,746
Non-located - 05 Carbon	36	N/A	1,138,914

The final budget is approved as set forth in this document.

Certification

District Clerk: Crystal Gomez

(Signature) (Date)

Chairperson, School Trustees: Christopher Lorash

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,667,594.70	892,626.18	10%	9.23%	0.00	8,246,430.96	1,421,163.74	23.85
10 Transportation	815,890.00	158,972.11	20%	19.48%	0.00	171,003.72	644,886.28	10.82
11 Bus Depreciation Reserve	992,388.24	0.00	N/A	0.00%	744,366.70	0.00	248,021.54	4.16
13 Tuition	882,537.00		N/A		145,560.08	0.00	736,976.92	12.37
14 Retirement	1,365,000.00	273,000.00	20%	20.00%	38,512.91	1,326,487.09		
17 Adult Education	78,900.14	0.00	35%	0.00%	18,900.14	0.00	60,000.00	1.01
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,571.65	0.00	N/A	0.00%	32,660.25	6,911.40	40,000.00	0.67
29 Flexibility	21,116.08	0.00	N/A	0.00%	4,641.08	16,475.00	0.00	0.00
61 Building Reserve	1,087,522.60	0.00	N/A	0.00%	904,922.60	95,000.00	87,600.00	1.47
Total of All Funds	14,990,520.41	1,324,598.29			1,889,563.76	9,862,308.17	3,238,648.48	54.35

50 Debt Service Tax Jurisdiction								
7-70	4,771,220.00	0.00	20-9-438	0.00%	0.00	0.00	4,771,220.00	80.07

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	916 *
M1	LAUREL 7-8	280 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,885,933.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	718,578.24
D.	At Risk Student	(I-D)	45,984.67
E.	Indian Education For All	(I-E)	31,251.48
F.	American Indian Achievement Gap	(I-F)	11,776.00
G.	Data For Achievement	(I-G)	29,923.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	291,163.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,240
B.	BASE Budget Limit	(II-B)	8,198,210.48
C.	Maximum Budget Limit	(II-C)	10,219,404.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,621,263.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,199,834.52
H.	Maximum Budget Limit	(II-H)	10,258,835.63
I.	Highest Budget Without a Vote	(II-I)	9,667,594.70
J.	Highest Budget	(II-J)	10,258,835.63
K.	Highest Voted Amount	(II-K)	591,240.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,667,594.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		892,626.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		892,626.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,667,594.70
1.	BASE Budget Limit	(V-A1)	8,199,834.52	
2.	Over-BASE Budget	(V-A2)	1,467,760.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,885,933.71
1.	Direct State Aid Paid By State	(V-B1)	3,885,933.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		718,578.24
D.	At Risk Student	(V-D)		45,984.67
E.	Indian Education For All	(V-E)		31,251.48
F.	American Indian Achievement Gap	(V-F)		11,776.00
G.	Data For Achievement	(V-G)		29,923.92
H.	Special Education Allowable Cost Payment	(V-H)		291,163.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		52,485.64
1.	Actual Non-Levy Revenue	(V-J1)	52,485.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,132,737.28
1.	Elementary County BASE Distribution	(V-L1)	3,132,737.28	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,199,834.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		46,596.44
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	46,596.44	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,467,760.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.85
	1. District Property Tax Levy Mills	(V-S1)	23.85	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

01 General Fund

Adopted Budget	0001	9,667,594.70

Budget Uses

Expenditure Budget	0002	9,667,594.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,885,933.71
Quality Educator	3111	718,578.24
At Risk Student	3112	45,984.67
Indian Education For All	3113	31,251.48
American Indian Achievement Gap	3114	11,776.00
State Special Education Allowable Cost Payment to Districts	3115	291,163.58
Data For Achievement	3116	29,923.92
Elementary County BASE Distribution	2250	3,132,737.28
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	52,485.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	46,596.44
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	1,421,163.74
Total Estimated Revenues to Fund Adopted Budget			0004	9,667,594.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	815,890.00

Budget Uses

Expenditure Budget	0002	815,890.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	155,457.93
Contingency	0006	15,545.79
Over-Schedule	0011	644,886.28
Fund Balance for Budget	TFS48	158,972.11
Operating Reserve	0961	158,972.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,750.93
State - On-Schedule Transportation Reimbursement	3210	128,252.79
District Tax Levy	1110	644,886.28
District Mills	999	10.82
Total Estimated Revenues to Fund Adopted Budget	0004	815,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	992,388.24

Budget Uses

Expenditure Budget	0002	992,388.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	744,366.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	744,366.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	248,021.54
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	992,388.24

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus # 25 2026 CE SCHOOL BUS	2026	122,043.85	0.00	24,408.77	24,408.77
SPIRIT OF LOCAMOTIVE	2026	153,095.00	0.00	30,619.00	30,619.00
Bus #23	2025	133,724.00	13,372.40	26,744.80	26,744.80
Bus #24	2025	110,510.00	11,051.00	22,102.00	22,102.00
Expedition Class E (3)	2025	49,388.00	4,938.80	9,877.60	9,877.60
Expedition Class E (1)	2024	36,722.00	11,016.60	7,344.40	7,344.40
Expedition Class E (2)	2024	47,615.00	14,284.50	9,523.00	9,523.00
Ford Transit	2024	41,157.00	12,347.10	8,231.40	8,231.40
2018 MCI	2023	257,455.00	128,727.00	51,491.00	31,491.00
Bus #20	2023	86,625.00	43,312.50	17,325.00	17,325.00
Bus #21	2022	78,362.00	54,853.40	15,672.40	15,672.40
Bus #22	2022	98,683.00	69,078.10	19,736.60	19,736.60
BUS #19	2020	93,952.32	103,347.53	18,790.46	16,945.57
BUS #18 2019 International	2019	83,870.63	109,031.84	16,774.13	8,000.00
Bus #17 2018 Bluebird	2018	132,275.00	198,412.50	N/A	NA
Bus #16 2017 Bluebird	2016	92,333.33	138,500.00	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	87,200.00	130,800.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	185,456.00	278,184.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
Total					248,021.54

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

13 Tuition Fund

Adopted Budget	0001	882,537.00

Budget Uses

Expenditure Budget	0002	882,537.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,560.08
Unreserved Fund Balance Reappropriated	0970	145,560.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	736,976.92
District Mills	999	12.37
Total Estimated Revenues to Fund Adopted Budget	0004	882,537.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

14 Retirement Fund

Adopted Budget	0001	1,365,000.00

Budget Uses

Expenditure Budget	0002	1,365,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	311,512.91
Operating Reserve	0961	273,000.00
Unreserved Fund Balance Reappropriated	0970	38,512.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,326,487.09
Total Estimated Revenues to Fund Adopted Budget	0004	1,365,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	78,900.14

Budget Uses

Expenditure Budget	0002	78,900.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,900.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,900.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	78,900.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,571.65

Budget Uses

Expenditure Budget	0002	79,571.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,660.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,660.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,911.40
District Tax Levy	1110	40,000.00
District Mills	999	0.67
Total Estimated Revenues to Fund Adopted Budget	0004	79,571.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,116.08

Budget Uses

Expenditure Budget	0002	21,116.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,641.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,641.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,475.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,116.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
7-70

Taxable Value		59,587,660.00
Adopted Budget	0001	4,771,220.00

Budget Uses

Expenditure Budget	0002	4,713,050.00
Add To Fund Balance	0003	58,170.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-58,170.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,771,220.00
Jurisdiction Mills	999	80.07
Total Estimated Revenues to Fund Adopted Budget	0004	4,771,220.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/15/2023	06/30/2043	57,000,000.00	51,090,000.00	2,055,000.00	2,657,250.00	800.00
Total Bond Requirements							4,713,050.00
Total Debt Service Requirements						0002	4,713,050.00

Budget Report
FY 2027

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-56721075

61 Building Reserve Fund

Adopted Budget	0001	1,087,522.60

Budget Uses

Expenditure Budget	0002	1,087,522.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	904,922.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	904,922.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	95,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	87,600.00
District Mills	999	1.47
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	1,087,522.60

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	589	58,448,746

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Crystal Gomez

(Signature) (Date)

Chairperson, School Trustees: Christopher Lorash

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,766,829.46	507,780.68	10%	8.81%	0.00	4,950,339.22	816,490.24	13.97
10 Transportation	440,000.00	81,378.72	20%	18.50%	0.00	77,745.03	362,254.97	6.20
11 Bus Depreciation Reserve	590,096.17	0.00	N/A	0.00%	468,808.85	0.00	121,287.32	2.08
13 Tuition	197,941.00		N/A		49,333.15	0.00	148,607.85	2.54
14 Retirement	815,000.00	150,940.64	20%	18.52%	0.00	815,000.00		
17 Adult Education	80,415.52	0.00	35%	0.00%	20,415.52	0.00	60,000.00	1.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	45,657.88	0.00	N/A	0.00%	21,588.32	4,069.56	20,000.00	0.34
29 Flexibility	56,504.18	0.00	N/A	0.00%	6,035.18	50,469.00	0.00	0.00
61 Building Reserve	227,382.83	0.00	N/A	0.00%	116,657.83	66,725.00	44,000.00	0.75
Total of All Funds	8,219,827.04	740,100.04			682,838.85	5,964,347.81	1,572,640.38	26.91

50 Debt Service **Tax Jurisdiction**								
High School 2004	342,050.00	0.00	20-9-438	0.00%	90,780.98	0.00	251,269.02	4.30

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 589 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,384,616.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	341,320.77
D.	At Risk Student	(I-D)	10,361.75
E.	Indian Education For All	(I-E)	15,390.57
F.	American Indian Achievement Gap	(I-F)	5,632.00
G.	Data For Achievement	(I-G)	14,736.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,574.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	615
B.	BASE Budget Limit	(II-B)	4,870,850.30
C.	Maximum Budget Limit	(II-C)	6,078,211.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,688,408.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,828,215.87
H.	Maximum Budget Limit	(II-H)	6,022,429.67
I.	Highest Budget Without a Vote	(II-I)	5,766,829.46
J.	Highest Budget	(II-J)	6,022,429.67
K.	Highest Voted Amount	(II-K)	255,600.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,766,829.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		507,780.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		507,780.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,766,829.46
1.	BASE Budget Limit	(V-A1)	4,828,215.87	
2.	Over-BASE Budget	(V-A2)	938,613.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,384,616.71
1.	Direct State Aid Paid By State	(V-B1)	2,384,616.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		341,320.77
D.	At Risk Student	(V-D)		10,361.75
E.	Indian Education For All	(V-E)		15,390.57
F.	American Indian Achievement Gap	(V-F)		5,632.00
G.	Data For Achievement	(V-G)		14,736.78
H.	Special Education Allowable Cost Payment	(V-H)		123,574.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,493.87
1.	Actual Non-Levy Revenue	(V-J1)	10,493.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,922,089.42
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,922,089.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,828,215.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		122,123.35
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	122,123.35	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		938,613.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.97
	1. District Property Tax Levy Mills	(V-S1)	13.97	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

01 General Fund

Adopted Budget	0001	5,766,829.46

Budget Uses

Expenditure Budget	0002	5,766,829.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,384,616.71
Quality Educator	3111	341,320.77
At Risk Student	3112	10,361.75
Indian Education For All	3113	15,390.57
American Indian Achievement Gap	3114	5,632.00
State Special Education Allowable Cost Payment to Districts	3115	123,574.00
Data For Achievement	3116	14,736.78
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,922,089.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,223.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	270.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	122,123.35
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	816,490.24
Total Estimated Revenues to Fund Adopted Budget			0004	5,766,829.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	440,000.00

Budget Uses

Expenditure Budget	0002	440,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,677.29
Contingency	0006	7,067.73
Over-Schedule	0011	362,254.98
Fund Balance for Budget	TFS48	81,378.72
Operating Reserve	0961	81,378.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,436.25
State - On-Schedule Transportation Reimbursement	3210	58,308.78
District Tax Levy	1110	362,254.97
District Mills	999	6.20
Total Estimated Revenues to Fund Adopted Budget	0004	440,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	590,096.17

Budget Uses

Expenditure Budget	0002	590,096.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	468,808.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	468,808.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	121,287.32
District Mills	999	2.08
Total Estimated Revenues to Fund Adopted Budget	0004	590,096.17

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus # 25 CE SCHOOL BUS	2026	60,111.15	0.00	12,022.23	12,022.23
SPIRIT OF LOCAMOTIVE	2026	75,405.00	0.00	15,081.00	15,081.00
Bus #23	2025	65,864.00	6,586.40	13,172.80	13,172.80
Bus #24	2025	54,430.00	5,443.00	10,886.00	10,886.00
Expedition Class E (3)	2025	24,325.00	2,432.50	4,865.00	4,865.00
Expedition Class E (1)	2024	18,087.00	5,426.10	3,617.40	3,617.40
Expedition Class E (2)	2024	23,304.00	6,991.20	4,660.80	4,660.80
Ford Transit	2024	20,272.00	6,081.60	4,054.40	4,054.40
2018 MCI	2023	126,806.00	63,403.00	25,361.20	10,280.20
Bus #20	2023	37,125.00	18,562.50	7,425.00	7,425.00
Bus #21	2022	38,596.00	27,017.20	7,719.20	7,719.20
Bus #22	2022	48,605.00	34,023.50	9,721.00	9,721.00
BUS #19 2020 INTERNATIONAL	2020	46,976.17	51,673.77	9,395.23	9,395.23
BUS #18 2019 International	2019	41,935.31	54,515.89	8,387.06	8,387.06
Bus #17 2018 Bluebird	2018	44,091.67	66,137.51	N/A	NA
Bus #16 2017 Bluebird	2016	41,666.67	62,500.01	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	43,600.00	65,400.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	92,728.00	139,092.00	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
Total					121,287.32

Budget Report
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56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

13 Tuition Fund

Adopted Budget	0001	197,941.00

Budget Uses

Expenditure Budget	0002	197,941.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,333.15
Unreserved Fund Balance Reappropriated	0970	49,333.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	148,607.85
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	197,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	815,000.00

Budget Uses

Expenditure Budget	0002	815,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	150,940.64
Operating Reserve	0961	150,940.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	815,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	815,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

17 Adult Education Fund

Adopted Budget	0001	80,415.52

Budget Uses

Expenditure Budget	0002	80,415.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,415.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,415.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	80,415.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	45,657.88

Budget Uses

Expenditure Budget	0002	45,657.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,588.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,588.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,069.56
District Tax Levy	1110	20,000.00
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	45,657.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

29 Flexibility Fund

Adopted Budget	0001	56,504.18

Budget Uses

Expenditure Budget	0002	56,504.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,035.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,035.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	50,469.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,504.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

50 Debt Service Fund

High School 2004

Taxable Value		58,448,746.00
Adopted Budget	0001	342,050.00

Budget Uses

Expenditure Budget	0002	342,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,780.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,780.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	251,269.02
Jurisdiction Mills	999	4.30
Total Estimated Revenues to Fund Adopted Budget	0004	342,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Refunding Bond	12/04/2019	06/30/2027	2,310,000.00	200,000.00	325,000.00	9,750.00	800.00
Total Bond Requirements							335,550.00

SIDs

Issue Type		Amount
High School		6,500.00
Total SID Requirements		6,500.00
Total Debt Service Requirements	0002	342,050.00

Budget Report
FY 2027

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-00060617

61 Building Reserve Fund

Adopted Budget		0001	227,382.83

Budget Uses

Expenditure Budget		0002	227,382.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	116,657.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	116,657.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,725.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	44,000.00
District Mills		999	0.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	227,382.83

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	61	*	22	3,585,934

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charly Tatom

(Signature) (Date)

Chairperson, School Trustees: KJ Fauth

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,340,611.48	61,262.00	10%	4.57%	0.00	1,163,773.82	176,837.66	49.31
10 Transportation	200,000.00	40,000.00	20%	20.00%	43,248.00	79,539.40	77,212.60	21.53
11 Bus Depreciation Reserve	202,285.37	0.00	N/A	0.00%	69,761.18	0.00	132,524.19	36.96
13 Tuition	74,558.13		N/A		42,751.44	0.00	31,806.69	8.87
14 Retirement	191,000.00	38,200.00	20%	20.00%	8,353.40	182,646.60		
17 Adult Education	6,000.00	0.00	35%	0.00%	3,515.37	0.00	2,484.63	0.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,563.35	0.00	N/A	0.00%	621.75	941.60	0.00	0.00
29 Flexibility	10,198.02	0.00	N/A	0.00%	39.76	10,158.26	0.00	0.00
61 Building Reserve	182,537.00	0.00	N/A	0.00%	93,337.00	71,360.00	17,840.00	4.97
Total of All Funds	2,208,753.35	139,462.00			261,627.90	1,508,419.68	438,705.77	122.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	43
M1	LAVINA 7-8	18
H1	LAVINA HS 9-12	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	533,278.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,178.40
D.	At Risk Student	(I-D)	3,742.75
E.	Indian Education For All	(I-E)	1,847.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,076.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,916.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,493.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	1,051,857.30
C.	Maximum Budget Limit	(II-C)	1,286,004.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,213,694.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,117,140.03
H.	Maximum Budget Limit	(II-H)	1,369,189.77
I.	Highest Budget Without a Vote	(II-I)	1,340,611.48
J.	Highest Budget	(II-J)	1,369,189.77
K.	Highest Voted Amount	(II-K)	28,578.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,340,611.48

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			61,262.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			61,262.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,511.02	4,405.82	17,916.84
B.	Special Education RSBG to Coop	3,426.37	1,067.23	4,493.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,774.96	2,189.22	8,964.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	441,661.90	188,358.50	630,020.40
		629,325.90	563,691.50	1,193,017.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	222,152.04	198,983.10	421,135.14
H.	Special Education in BASE@40%	6,774.96	2,189.22	8,964.18
I.	Subsidized BASE Amount	228,927.00	201,172.32	430,099.32
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,340,611.48
	1. BASE Budget Limit	(V-A1)	1,117,140.03	
	2. Over-BASE Budget	(V-A2)	223,471.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		533,278.78
	1. Direct State Aid Paid By State	(V-B1)	533,278.78	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,178.40
D.	At Risk Student	(V-D)		3,742.75
E.	Indian Education For All	(V-E)		1,847.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,076.66

H.	Special Education Allowable Cost Payment	(V-H)		17,916.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,512.00
	1. Actual Non-Levy Revenue	(V-J1)	5,512.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		424,587.32
	1. Elementary County BASE Distribution	(V-L1)	226,005.64	
	2. High School County BASE Distribution	(V-L2)	198,581.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,117,140.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		46,633.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	46,633.79	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		176,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		223,471.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.31
	1. District Property Tax Levy Mills	(V-S1)	49.31	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

01 General Fund

Adopted Budget	0001	1,340,611.48

Budget Uses

Expenditure Budget	0002	1,340,611.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	533,278.78
Quality Educator	3111	128,178.40
At Risk Student	3112	3,742.75
Indian Education For All	3113	1,847.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	17,916.84
Data For Achievement	3116	2,076.66
Elementary County BASE Distribution	2250	226,005.64
High School County BASE Distribution	2260	198,581.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,223.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,289.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	46,633.79
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	176,837.66		
District Tax Levy			1110	176,837.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,340,611.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,308.55
Contingency	0006	7,230.86
Over-Schedule	0011	120,460.59
Fund Balance for Budget	TFS48	83,248.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	43,248.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,884.85
State - On-Schedule Transportation Reimbursement	3210	59,654.55
District Tax Levy	1110	77,212.60
District Mills	999	21.53
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	202,285.37

Budget Uses

Expenditure Budget	0002	202,285.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,761.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,761.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	132,524.19
District Mills	999	36.96
Total Estimated Revenues to Fund Adopted Budget	0004	202,285.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 BLUE BIRD VISION	2026	146,000.00	0.00	29,200.00	29,200.00
2023 FORD EXPEDITION	2024	44,000.00	17,600.00	8,800.00	8,800.00
2024 BLUE BIRD	2024	151,250.00	60,500.00	30,250.00	30,250.00
2021 FORD EXPEDITION	2023	52,000.00	31,200.00	10,400.00	10,400.00
2023 IC INTERNATIONAL	2023	103,720.97	62,232.57	20,744.19	20,744.19
2022 BLUEBIRD	2021	158,250.00	158,250.00	31,650.00	31,650.00
2008 Ford E350 Aerotech	2019	14,800.00	20,720.00	2,960.00	1,480.00
2018 Chevy Silverado 1500 Pickup	2019	31,925.00	38,310.00	6,385.00	0.00
2018 BLUEBIRD	2018	78,000.00	117,000.00	N/A	NA
2011 BLUEBIRD	2011	90,000.00	135,000.00	N/A	NA
Total					132,524.19

Budget Report
FY 2027
19 Golden Valley
0411 Lavina K-12 Schools

Submit ID: 0411-22825068

13 Tuition Fund

Adopted Budget	0001	74,558.13

Budget Uses

Expenditure Budget	0002	74,558.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,751.44
Unreserved Fund Balance Reappropriated	0970	42,751.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,806.69
District Mills	999	8.87
Total Estimated Revenues to Fund Adopted Budget	0004	74,558.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

14 Retirement Fund

Adopted Budget	0001	191,000.00

Budget Uses

Expenditure Budget	0002	191,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,553.40
Operating Reserve	0961	38,200.00
Unreserved Fund Balance Reappropriated	0970	8,353.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	182,646.60
Total Estimated Revenues to Fund Adopted Budget	0004	191,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,515.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,515.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,484.63
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,563.35

Budget Uses

Expenditure Budget	0002	1,563.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	621.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	621.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	941.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,563.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,198.02

Budget Uses

Expenditure Budget	0002	10,198.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,158.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,198.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-22825068

61 Building Reserve Fund

Adopted Budget		0001	182,537.00

Budget Uses

Expenditure Budget		0002	182,537.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93,337.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93,337.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,360.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,840.00
District Mills		999	4.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.97
Total Estimated Revenues to Fund Adopted Budget		0004	182,537.00

Budget Report
FY 2027

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-71829727

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 842	N/A	19,499,482

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Mariah Shammel

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-71829727

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,604,971.92	521,949.98	10%	6.86%	0.00	6,186,924.27	1,418,047.65	72.72
10 Transportation	650,000.00	130,000.00	20%	20.00%	10,425.56	177,696.27	461,878.17	23.69
11 Bus Depreciation Reserve	717,210.84	0.00	N/A	0.00%	553,460.84	15,000.00	148,750.00	7.63
13 Tuition	340,000.00		N/A		0.00	0.00	340,000.00	17.44
14 Retirement	1,130,000.00	191,237.53	20%	16.92%	0.00	1,130,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	228,510.36	0.00	N/A	0.00%	161,868.03	5,144.70	61,497.63	3.15
29 Flexibility	207,800.72	0.00	N/A	0.00%	189,837.63	17,963.09	0.00	0.00
61 Building Reserve	1,695,480.99	0.00	N/A	0.00%	1,514,740.99	152,592.00	28,148.00	1.44
Total of All Funds	12,573,974.83	843,187.51			2,430,333.05	7,685,320.33	2,458,321.45	126.07

50 Debt Service **Tax Jurisdiction**								
EL2009S	1,526,650.00	0.00	20-9-438	0.00%	100,477.56	14,000.00	1,412,172.44	72.42

Budget Report
FY 2027

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0258 Lewistown Elem

Submit ID: 0258-71829727

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	642 *
M1	LEWISTOWN 7-8	200 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,768,049.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	554,673.52
D.	At Risk Student	(I-D)	31,758.48
E.	Indian Education For All	(I-E)	22,001.46
F.	American Indian Achievement Gap	(I-F)	6,144.00
G.	Data For Achievement	(I-G)	21,066.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	354,177.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	45,722.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	876
B.	BASE Budget Limit	(II-B)	6,133,697.17
C.	Maximum Budget Limit	(II-C)	7,634,230.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	7,529,033.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,103,784.62
H.	Maximum Budget Limit	(II-H)	7,604,971.92
I.	Highest Budget Without a Vote	(II-I)	7,582,260.60
J.	Highest Budget	(II-J)	7,604,971.92
K.	Highest Voted Amount	(II-K)	22,711.32
L.	Amount Approved on Ballot by Voters	(II-L)	98,000.00
M.	Adopted Budget	(II-M)	7,604,971.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		521,949.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		521,949.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,604,971.92
1.	BASE Budget Limit	(V-A1)	6,103,784.62	
2.	Over-BASE Budget	(V-A2)	1,501,187.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,768,049.20
1.	Direct State Aid Paid By State	(V-B1)	2,768,049.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		554,673.52
D.	At Risk Student	(V-D)		31,758.48
E.	Indian Education For All	(V-E)		22,001.46
F.	American Indian Achievement Gap	(V-F)		6,144.00
G.	Data For Achievement	(V-G)		21,066.84
H.	Special Education Allowable Cost Payment	(V-H)		354,177.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,435.08
1.	Actual Non-Levy Revenue	(V-J1)	19,435.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,326,478.66
1.	Elementary County BASE Distribution	(V-L1)	2,326,478.66	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,103,784.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		83,139.65
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	83,139.65	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,418,047.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,501,187.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		72.72
	1. District Property Tax Levy Mills	(V-S1)	72.72	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		72.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	7,604,971.92

Budget Uses

Expenditure Budget	0002	7,604,971.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,768,049.20
Quality Educator	3111	554,673.52
At Risk Student	3112	31,758.48
Indian Education For All	3113	22,001.46
American Indian Achievement Gap	3114	6,144.00
State Special Education Allowable Cost Payment to Districts	3115	354,177.38
Data For Achievement	3116	21,066.84
Elementary County BASE Distribution	2250	2,326,478.66
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,435.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	83,139.65
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,418,047.65		
District Tax Levy			1110	1,418,047.65
Total Estimated Revenues to Fund Adopted Budget			0004	7,604,971.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	157,905.69
Contingency	0006	15,790.57
Over-Schedule	0011	476,303.74
Fund Balance for Budget	TFS48	140,425.56
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	10,425.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,424.06
State - On-Schedule Transportation Reimbursement	3210	130,272.21
District Tax Levy	1110	461,878.17
District Mills	999	23.69
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	717,210.84

Budget Uses

Expenditure Budget	0002	717,210.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	553,460.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	553,460.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	148,750.00
District Mills	999	7.63
Total Estimated Revenues to Fund Adopted Budget	0004	717,210.84

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC#1512	2026	129,127.70	0.00	25,825.54	0.00
2026 IC #8011	2025	106,797.85	0.00	21,359.57	0.00
2017 MCI MOTORCOACH #7867	2024	66,184.20	3,286.84	13,236.84	13,236.84
2024 INTL #9260	2024	120,210.91	0.00	24,042.18	0.00
2015 MCI J4500 #7027	2022	49,030.00	29,418.00	9,806.00	9,806.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	15,119.14	7,559.57	7,559.57
2018 MCI J4500 #8974	2021	58,219.20	23,287.68	11,643.84	11,643.84
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	8,000.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	59,215.20	11,843.04	11,843.04
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	8,700.87
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	19,554.15
2014 MC J45 #6602	2018	90,000.00	108,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	72,174.08	19,391.36	19,391.36
2016 INTL #0568	2015	81,084.22	80,319.14	16,216.84	16,216.84
2015 CES #3528	2014	56,861.27	59,233.50	11,372.25	11,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	108,574.27	15,510.61	7,755.34
2010 INTL #6953	2010	86,699.28	121,379.02	17,339.86	8,669.90
Total					163,750.00

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Submit ID: 0258-71829727

13 Tuition Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	340,000.00
District Mills	999	17.44
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0258-71829727

14 Retirement Fund

Adopted Budget	0001	1,130,000.00

Budget Uses

Expenditure Budget	0002	1,130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	191,237.53
Operating Reserve	0961	191,237.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,125,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	228,510.36

Budget Uses

Expenditure Budget	0002	228,510.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,868.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,868.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,144.70
District Tax Levy	1110	61,497.63
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	228,510.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-71829727

29 Flexibility Fund

Adopted Budget	0001	207,800.72

Budget Uses

Expenditure Budget	0002	207,800.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,837.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,837.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,963.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	207,800.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-71829727

50 Debt Service Fund

EL2009S

Taxable Value		19,499,482.00
Adopted Budget	0001	1,526,650.00

Budget Uses

Expenditure Budget	0002	1,526,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,477.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,477.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,412,172.44
Jurisdiction Mills	999	72.42
Total Estimated Revenues to Fund Adopted Budget	0004	1,526,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	16,970,000.00	805,000.00	721,150.00	500.00
Total Bond Requirements							1,526,650.00
Total Debt Service Requirements						0002	1,526,650.00

Budget Report
FY 2027

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-71829727

61 Building Reserve Fund

Adopted Budget	0001	1,695,480.99

Budget Uses

Expenditure Budget	0002	1,695,480.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,514,740.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,514,740.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	40,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	112,592.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	28,148.00
District Mills	999	1.44
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	1,695,480.99

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	811	*	388	25,057,907

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacie Morley

(Signature) (Date)

Chairperson, School Trustees: Alida Snow

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,015,076.93	944,436.48	10%	9.43%	0.00	9,119,863.24	895,213.69	35.73
10 Transportation	1,200,100.00	240,020.00	20%	20.00%	35,311.81	482,496.08	682,292.11	27.23
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	351,068.00		N/A		1,791.31	500.00	348,776.69	13.92
14 Retirement	1,460,000.00	292,000.00	20%	20.00%	126,646.27	1,333,353.73		
17 Adult Education	46,000.00	16,100.00	35%	35.00%	8,884.37	200.00	36,915.63	1.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	256,003.87	N/A	256.00%	82,313.14	17,686.86	0.00	0.00
29 Flexibility	209,000.00	0.00	N/A	0.00%	147,890.41	61,109.59	0.00	0.00
61 Building Reserve	277,585.92	0.00	N/A	0.00%	60,620.92	60,239.91	156,725.09	6.25
Total of All Funds	13,658,830.85	1,748,560.35			463,458.23	11,075,449.41	2,119,923.21	84.60

50 Debt Service Tax Jurisdiction								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	619
M1	LIBBY 7-8	192
H1	LIBBY HS 9-12	343 *
H2	CNTRL CHARTER 9-12	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,476,913.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	673,150.88
D.	At Risk Student	(I-D)	60,737.79
E.	Indian Education For All	(I-E)	31,329.87
F.	American Indian Achievement Gap	(I-F)	12,032.00
G.	Data For Achievement	(I-G)	29,998.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	195,808.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	65,269.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,191
B.	BASE Budget Limit	(II-B)	8,764,515.91
C.	Maximum Budget Limit	(II-C)	10,934,513.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	9,659,729.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,119,863.24
H.	Maximum Budget Limit	(II-H)	11,392,399.64
I.	Highest Budget Without a Vote	(II-I)	10,015,076.93
J.	Highest Budget	(II-J)	11,392,399.64
K.	Highest Voted Amount	(II-K)	1,377,322.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,015,076.93

Budget Report
FY 2027
27 Lincoln
0522 Libby K-12 Schools

Submit ID: 0522-02245432

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			944,436.48
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			944,436.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	136,661.61	59,147.01	195,808.62
B.	Special Education RSBG to Coop	45,553.87	19,715.67	65,269.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	72,886.19	31,545.07	104,431.26

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	231,456.00	750,666.00	982,122.00
F.	100% Of Per Student Entitlement	5,739,170.80	3,294,174.50	9,033,345.30
		5,970,626.80	4,044,840.50	10,015,467.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,107,631.26	1,427,828.70	3,535,459.96
H.	Special Education in BASE@40%	72,886.19	31,545.07	104,431.26
I.	Subsidized BASE Amount	2,180,517.45	1,459,373.77	3,639,891.22
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,015,076.93
	1. BASE Budget Limit	(V-A1)	9,119,863.24	
	2. Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,476,913.88
	1. Direct State Aid Paid By State	(V-B1)	4,476,913.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		673,150.88
D.	At Risk Student	(V-D)		60,737.79
E.	Indian Education For All	(V-E)		31,329.87
F.	American Indian Achievement Gap	(V-F)		12,032.00
G.	Data For Achievement	(V-G)		29,998.98

H.	Special Education Allowable Cost Payment	(V-H)		195,808.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,757.55
	1. Actual Non-Levy Revenue	(V-J1)	60,757.55	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,579,133.67
	1. Elementary County BASE Distribution	(V-L1)	2,144,062.92	
	2. High School County BASE Distribution	(V-L2)	1,435,070.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,119,863.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.73
	1. District Property Tax Levy Mills	(V-S1)	35.73	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

01 General Fund

Adopted Budget	0001	10,015,076.93

Budget Uses

Expenditure Budget	0002	10,015,076.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,476,913.88
Quality Educator	3111	673,150.88
At Risk Student	3112	60,737.79
Indian Education For All	3113	31,329.87
American Indian Achievement Gap	3114	12,032.00
State Special Education Allowable Cost Payment to Districts	3115	195,808.62
Data For Achievement	3116	29,998.98
Elementary County BASE Distribution	2250	2,144,062.92
High School County BASE Distribution	2260	1,435,070.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,757.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	895,213.69
Total Estimated Revenues to Fund Adopted Budget			0004	10,015,076.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,200,100.00

Budget Uses

Expenditure Budget	0002	1,200,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	429,542.08
Contingency	0006	42,954.00
Over-Schedule	0011	727,603.92
Fund Balance for Budget	TFS48	275,331.81
Operating Reserve	0961	240,020.00
Unreserved Fund Balance Reappropriated	0970	35,311.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	118,124.02
State - On-Schedule Transportation Reimbursement	3210	354,372.06
District Tax Levy	1110	682,292.11
District Mills	999	27.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,200,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	351,068.00

Budget Uses

Expenditure Budget	0002	351,068.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,791.31
Unreserved Fund Balance Reappropriated	0970	1,791.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	348,776.69
District Mills	999	13.92
Total Estimated Revenues to Fund Adopted Budget	0004	351,068.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,460,000.00

Budget Uses

Expenditure Budget	0002	1,460,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	418,646.27
Operating Reserve	0961	292,000.00
Unreserved Fund Balance Reappropriated	0970	126,646.27

Estimated Funding Sources

Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,325,353.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,460,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,000.00

Budget Uses

Expenditure Budget	0002	46,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,984.37
Operating Reserve	0961	16,100.00
Unreserved Fund Balance Reappropriated	0970	8,884.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,915.63
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	46,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338,317.01
Operating Reserve	0961	256,003.87
Unreserved Fund Balance Reappropriated	0970	82,313.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,686.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	209,000.00

Budget Uses

Expenditure Budget	0002	209,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,890.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,890.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,774.44
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	57,335.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	209,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

50 Debt Service Fund

0522

Taxable Value		25,057,907.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0522-02245432

0522 Libby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	277,585.92

Budget Uses

Expenditure Budget		0002	277,585.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,620.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,620.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	60,239.91
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	156,725.09
District Mills		999	6.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.25
Total Estimated Revenues to Fund Adopted Budget		0004	277,585.92

Budget Report
FY 2027

26 Liberty

1224 Liberty Elem

Submit ID: 1224-99949057

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	188,552

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenine Synness

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

26 Liberty

1224 Liberty Elem

Submit ID: 1224-99949057

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	222,709.76	22,270.98	10%	10.00%	0.00	213,365.68	9,344.08	49.56
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	42,000.00	8,400.00	20%	20.00%	22,951.36	19,048.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	196.02	0.00	N/A	0.00%	16.18	179.84	0.00	0.00
29 Flexibility	13.59	0.00	N/A	0.00%	13.59	0.00	0.00	0.00
61 Building Reserve	8,232.00	0.00	N/A	0.00%	8,232.00	0.00	0.00	0.00
Total of All Funds	273,151.37	30,670.98			31,213.13	232,594.16	9,344.08	49.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

26 Liberty

1224 Liberty Elem

Submit ID: 1224-99949057

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LIBERTY K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,128.00
D.	At Risk Student	(I-D)	8,534.68
E.	Indian Education For All	(I-E)	391.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,359.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	786.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	250,188.56
C.	Maximum Budget Limit	(II-C)	306,179.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	259,532.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	213,365.68
H.	Maximum Budget Limit	(II-H)	247,046.21
I.	Highest Budget Without a Vote	(II-I)	222,709.76
J.	Highest Budget	(II-J)	313,829.87
K.	Highest Voted Amount	(II-K)	91,120.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	222,709.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,270.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,270.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		222,709.76
1.	BASE Budget Limit	(V-A1)	213,365.68	
2.	Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
1.	Direct State Aid Paid By State	(V-B1)	72,815.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,128.00
D.	At Risk Student	(V-D)		8,534.68
E.	Indian Education For All	(V-E)		391.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,359.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		58,761.20
1.	Elementary County BASE Distribution	(V-L1)	58,761.20	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		213,365.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.56
	1. District Property Tax Levy Mills	(V-S1)	49.56	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
26 Liberty
1224 Liberty Elem

Submit ID: 1224-99949057

01 General Fund

Adopted Budget	0001	222,709.76

Budget Uses

Expenditure Budget	0002	222,709.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	72,815.41
Quality Educator	3111	70,128.00
At Risk Student	3112	8,534.68
Indian Education For All	3113	391.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,359.14
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	58,761.20
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	9,344.08		
District Tax Levy			1110	9,344.08
Total Estimated Revenues to Fund Adopted Budget			0004	222,709.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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26 Liberty
1224 Liberty Elem

Submit ID: 1224-99949057

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
26 Liberty
1224 Liberty Elem

Submit ID: 1224-99949057

14 Retirement Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,351.36
Operating Reserve	0961	8,400.00
Unreserved Fund Balance Reappropriated	0970	22,951.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,048.64
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	196.02

Budget Uses

Expenditure Budget	0002	196.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	179.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	196.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13.59

Budget Uses

Expenditure Budget	0002	13.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
26 Liberty

1224 Liberty Elem

Submit ID: 1224-99949057

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

26 Liberty

1224 Liberty Elem

Submit ID: 1224-99949057

61 Building Reserve Fund

Adopted Budget		0001	8,232.00

Budget Uses

Expenditure Budget		0002	8,232.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,232.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,232.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	8,232.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 32	* 17	3,239,797

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansen

(Signature) (Date)

Chairperson, School Trustees: Ryan Bailey

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,058,828.51	105,882.85	10%	10.00%	56,700.10	781,396.48	220,731.93	68.13
10 Transportation	135,000.00	27,000.00	20%	20.00%	66,549.95	38,060.36	30,389.69	9.38
11 Bus Depreciation Reserve	306,248.13	0.00	N/A	0.00%	278,552.73	0.00	27,695.40	8.55
13 Tuition	13,200.00		N/A		0.00	0.00	13,200.00	4.07
14 Retirement	140,000.00	28,000.00	20%	20.00%	38,605.20	101,394.80		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	9,472.41	0.00	15,527.59	4.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,323.26	0.00	N/A	0.00%	2,622.66	700.60	0.00	0.00
29 Flexibility	13,344.81	0.00	N/A	0.00%	6,126.85	7,217.96	0.00	0.00
61 Building Reserve	191,560.94	0.00	N/A	0.00%	85,120.94	69,152.00	37,288.00	11.51
Total of All Funds	1,886,505.65	169,632.85			543,750.84	997,922.20	344,832.61	106.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	25 *
M1	LIMA 7-8	7 *
H1	LIMA HS 9-12	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	418,276.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,011.20
D.	At Risk Student	(I-D)	4,043.34
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,225.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,740.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,246.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	56
B.	BASE Budget Limit	(II-B)	865,989.14
C.	Maximum Budget Limit	(II-C)	1,074,057.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,731.93
E.	Adopted Budget	(II-E)	1,086,721.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	831,209.00
H.	Maximum Budget Limit	(II-H)	1,031,530.12
I.	Highest Budget Without a Vote	(II-I)	1,058,828.51
J.	Highest Budget	(II-J)	1,094,050.98
K.	Highest Voted Amount	(II-K)	35,222.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,058,828.51

Budget Report
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01 Beaverhead

0009 Lima K-12 Schools

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			105,882.85
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			56,700.10
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	56,700.10		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			162,582.95

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	4,212.75	2,527.65	6,740.40
B.	Special Education RSBG to Coop	1,404.25	842.55	2,246.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,246.80	1,348.08	3,594.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	227,173.50	145,571.00	372,744.50
		414,837.50	520,904.00	935,741.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	146,437.64	183,879.11	330,316.75
H.	Special Education in BASE@40%	2,246.80	1,348.08	3,594.88
I.	Subsidized BASE Amount	148,684.44	185,227.19	333,911.63
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,058,828.51
	1. BASE Budget Limit	(V-A1)	831,209.00	
	2. Over-BASE Budget	(V-A2)	227,619.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		418,276.45
	1. Direct State Aid Paid By State	(V-B1)	418,276.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,011.20
D.	At Risk Student	(V-D)		4,043.34
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,225.98

H.	Special Education Allowable Cost Payment	(V-H)		6,740.40
I.	Remaining Fund Balance Available	(V-I)		56,700.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,521.23
	1. Actual Non-Levy Revenue	(V-J1)	12,521.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		264,690.30
	1. Elementary County BASE Distribution	(V-L1)	117,534.84	
	2. High School County BASE Distribution	(V-L2)	147,155.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		831,209.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,887.58
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	6,887.58	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,731.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		227,619.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		68.13
	1. District Property Tax Levy Mills	(V-S1)	68.13	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		68.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

01 General Fund

Adopted Budget	0001	1,058,828.51

Budget Uses

Expenditure Budget	0002	1,058,828.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	56,700.10
Direct State Aid	3110	418,276.45
Quality Educator	3111	67,011.20
At Risk Student	3112	4,043.34
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,740.40
Data For Achievement	3116	1,225.98
Elementary County BASE Distribution	2250	117,534.84
High School County BASE Distribution	2260	147,155.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,521.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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01 Beaverhead
0009 Lima K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,887.58
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	220,731.93		
District Tax Levy			1110	220,731.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,058,828.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,600.33
Contingency	0006	3,460.03
Over-Schedule	0011	96,939.64
Fund Balance for Budget	TFS48	93,549.95
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	66,549.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,515.09
State - On-Schedule Transportation Reimbursement	3210	28,545.27
District Tax Levy	1110	30,389.69
District Mills	999	9.38
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,248.13

Budget Uses

Expenditure Budget	0002	306,248.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,552.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,552.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,695.40
District Mills	999	8.55
Total Estimated Revenues to Fund Adopted Budget	0004	306,248.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Type E Bus- 2021 Ford Expedition	2024	49,778.00	19,911.20	9,955.60	9,955.60
Type E Bus- 2021 Toyota Van	2023	43,714.00	26,228.40	8,742.80	8,742.80
2019 International Bus	2019	89,970.00	125,958.00	17,994.00	8,997.00
2015 International Bus	2015	108,011.88	162,017.82	N/A	NA
Total					27,695.40

Budget Report
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01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

13 Tuition Fund

Adopted Budget	0001	13,200.00

Budget Uses

Expenditure Budget	0002	13,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,200.00
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	13,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,605.20
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	38,605.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,394.80
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,222.41
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	9,472.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,527.59
District Mills	999	4.79
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,323.26

Budget Uses

Expenditure Budget	0002	3,323.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,622.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,622.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	700.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,323.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
01 Beaverhead
0009 Lima K-12 Schools

Submit ID: 0009-33478412

29 Flexibility Fund

Adopted Budget	0001	13,344.81

Budget Uses

Expenditure Budget	0002	13,344.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,126.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,126.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,217.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,344.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-33478412

61 Building Reserve Fund

Adopted Budget	0001	191,560.94

Budget Uses

Expenditure Budget	0002	191,560.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,120.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,120.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,152.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
District Tax Levy		1110	37,288.00
District Mills		999	11.51
Building Reserve Voted Mills		0134	6.17
Building Reserve Permissive Mills		0135	5.34
Total Estimated Revenues to Fund Adopted Budget		0004	191,560.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	120,000.00	6	612	60,000.00	20,000.00	20,000.00
Total						20,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	278	36,002,277

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Bri Van Orden

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,503,335.94	167,000.00	10%	6.67%	78,228.37	2,405,431.57	19,676.00	0.55
10 Transportation	245,085.00	49,017.00	20%	20.00%	851.48	94,029.28	150,204.24	4.17
11 Bus Depreciation Reserve	183,408.26	0.00	N/A	0.00%	7,499.55	0.00	175,908.71	4.89
13 Tuition	11,219.34		N/A		11,219.34	0.00	0.00	0.00
14 Retirement	392,053.64	45,543.21	20%	11.62%	0.00	392,053.64		
17 Adult Education	40,098.11	0.00	35%	0.00%	40,098.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,189.51	0.00	N/A	0.00%	46,096.11	2,093.40	0.00	0.00
29 Flexibility	35.25	0.00	N/A	0.00%	35.25	0.00	0.00	0.00
61 Building Reserve	474,544.10	0.00	N/A	0.00%	400,159.10	46,204.24	28,180.76	0.78
Total of All Funds	3,897,969.15	261,560.21			584,187.31	2,939,812.13	373,969.71	10.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 278 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,223,755.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	180,104.29
D.	At Risk Student	(I-D)	17,459.95
E.	Indian Education For All	(I-E)	7,264.14
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	6,955.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,170.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	299
B.	BASE Budget Limit	(II-B)	2,566,798.84
C.	Maximum Budget Limit	(II-C)	3,195,768.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,586,474.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,483,659.94
H.	Maximum Budget Limit	(II-H)	3,089,311.99
I.	Highest Budget Without a Vote	(II-I)	2,503,335.94
J.	Highest Budget	(II-J)	3,089,311.99
K.	Highest Voted Amount	(II-K)	585,976.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,503,335.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		167,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		78,228.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	78,228.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		245,228.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,503,335.94
1.	BASE Budget Limit	(V-A1)	2,483,659.94	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,223,755.25
1.	Direct State Aid Paid By State	(V-B1)	1,223,755.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		180,104.29
D.	At Risk Student	(V-D)		17,459.95
E.	Indian Education For All	(V-E)		7,264.14
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		6,955.56
H.	Special Education Allowable Cost Payment	(V-H)		56,170.00
I.	Remaining Fund Balance Available	(V-I)		78,228.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,452.58
1.	Actual Non-Levy Revenue	(V-J1)	22,452.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		888,197.80
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	888,197.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,483,659.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.55
	1. District Property Tax Levy Mills	(V-S1)	0.55	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	2,503,335.94

Budget Uses

Expenditure Budget	0002	2,503,335.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	78,228.37
Direct State Aid	3110	1,223,755.25
Quality Educator	3111	180,104.29
At Risk Student	3112	17,459.95
Indian Education For All	3113	7,264.14
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	56,170.00
Data For Achievement	3116	6,955.56
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	888,197.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,452.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	19,676.00		
District Tax Levy			1110	19,676.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,503,335.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,085.00

Budget Uses

Expenditure Budget	0002	245,085.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,481.17
Contingency	0006	8,548.12
Over-Schedule	0011	151,055.71
Fund Balance for Budget	TFS48	49,868.48
Operating Reserve	0961	49,017.00
Unreserved Fund Balance Reappropriated	0970	851.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,507.32
State - On-Schedule Transportation Reimbursement	3210	70,521.96
District Tax Levy	1110	150,204.24
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	245,085.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,408.26

Budget Uses

Expenditure Budget	0002	183,408.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,499.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,499.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	175,908.71
District Mills	999	4.89
Total Estimated Revenues to Fund Adopted Budget	0004	183,408.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BLUE BIRD #7080	2027	158,742.00	0.00	31,748.40	10,000.00
2026 BLUE BIRD #9083	2026	22,885.00	0.00	4,577.00	4,577.00
2025 BLUE BIRD ADA VIN#8574	2025	132,237.00	13,224.00	26,447.40	20,000.00
2024 BLUE BIRD #2592	2024	115,750.00	23,150.00	23,150.00	20,000.00
2023 BLUE BIRD #3187	2023	119,419.00	35,826.00	23,883.80	23,883.80
2022 IC INTEGRATED RE BUS #7467	2022	89,872.38	42,564.00	17,974.48	17,974.48
2021 IC CE BUS VIN # 4315	2020	106,007.00	61,697.40	21,201.40	21,201.40
2020 IC BUS #2327	2019	101,702.00	57,523.40	20,340.40	20,340.40
2019 IC CE BUS VIN#0599	2018	92,751.00	74,973.20	18,550.20	18,550.20
2018 IC CE 72 PASS #1710	2017	96,907.14	87,216.14	19,381.43	19,381.43
Total					175,908.71

13 Tuition Fund

Adopted Budget	0001	11,219.34

Budget Uses

Expenditure Budget	0002	11,219.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,219.34
Unreserved Fund Balance Reappropriated	0970	11,219.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,219.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	392,053.64

Budget Uses

Expenditure Budget	0002	392,053.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,543.21
Operating Reserve	0961	45,543.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	392,053.64
Total Estimated Revenues to Fund Adopted Budget	0004	392,053.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	40,098.11

Budget Uses

Expenditure Budget	0002	40,098.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,098.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,098.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,098.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	48,189.51

Budget Uses

Expenditure Budget	0002	48,189.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,096.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,096.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,093.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,189.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.25

Budget Uses

Expenditure Budget	0002	35.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0528-24649237

0528 Lincoln County H S

61 Building Reserve Fund

Adopted Budget	0001	474,544.10

Budget Uses

Expenditure Budget	0002	474,544.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	400,159.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	400,159.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	46,204.24
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	28,180.76
District Mills	999	0.78
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	474,544.10

Budget Report
FY 2027

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-74413595

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	110	*	43	6,534,538

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Darci Jakushak

(Signature) (Date)

Chairperson, School Trustees: Brenna Clark

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-74413595

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,873,834.35	159,017.15	10%	8.49%	0.00	1,603,834.35	270,000.00	41.32
10 Transportation	102,413.00	20,482.60	20%	20.00%	2,958.32	28,262.08	71,192.60	10.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,350.36		N/A		1,350.36	0.00	0.00	0.00
14 Retirement	242,000.00	22,094.10	20%	9.13%	0.00	242,000.00		
17 Adult Education	2,557.06	0.00	35%	0.00%	2,557.06	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,935.07	0.00	N/A	0.00%	26,589.94	1,345.13	0.00	0.00
29 Flexibility	102,754.08	0.00	N/A	0.00%	102,754.08	0.00	0.00	0.00
61 Building Reserve	123.38	0.00	N/A	0.00%	123.38	0.00	0.00	0.00
Total of All Funds	2,352,967.30	201,593.85			136,333.14	1,875,441.56	341,192.60	52.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-74413595

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	89
M1	LINCOLN 7-8	21
H1	LINCOLN HS 9-12	43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	762,333.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,974.77
D.	At Risk Student	(I-D)	15,034.13
E.	Indian Education For All	(I-E)	3,997.89
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	3,828.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,531.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,200.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	152
B.	BASE Budget Limit	(II-B)	1,540,720.48
C.	Maximum Budget Limit	(II-C)	1,914,009.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,000.00
E.	Adopted Budget	(II-E)	1,810,720.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,595,894.22
H.	Maximum Budget Limit	(II-H)	1,983,861.29
I.	Highest Budget Without a Vote	(II-I)	1,873,834.35
J.	Highest Budget	(II-J)	1,983,861.29
K.	Highest Voted Amount	(II-K)	110,026.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,873,834.35

Budget Report
FY 2027

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-74413595

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			159,017.15
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			159,017.15

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,875.77	6,655.37	26,531.14
B.	Special Education RSBG to Coop	6,178.70	2,022.12	8,200.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,421.79	3,471.00	13,892.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	774,517.80	367,929.50	1,142,447.30
		962,181.80	743,262.50	1,705,444.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	339,650.18	262,371.66	602,021.84
H.	Special Education in BASE@40%	10,421.79	3,471.00	13,892.78
I.	Subsidized BASE Amount	350,071.97	265,842.66	615,914.62
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,873,834.35
	1. BASE Budget Limit	(V-A1)	1,595,894.22	
	2. Over-BASE Budget	(V-A2)	277,940.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		762,333.60
	1. Direct State Aid Paid By State	(V-B1)	762,333.60	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,974.77
D.	At Risk Student	(V-D)		15,034.13
E.	Indian Education For All	(V-E)		3,997.89
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		3,828.06

H.	Special Education Allowable Cost Payment	(V-H)		26,531.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,349.21
	1. Actual Non-Levy Revenue	(V-J1)	5,349.21	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		610,565.42
	1. Elementary County BASE Distribution	(V-L1)	347,022.92	
	2. High School County BASE Distribution	(V-L2)	263,542.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,595,894.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,940.13
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	7,940.13	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,940.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.32
	1. District Property Tax Levy Mills	(V-S1)	41.32	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-74413595

01 General Fund

Adopted Budget	0001	1,873,834.35

Budget Uses

Expenditure Budget	0002	1,873,834.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	762,333.60
Quality Educator	3111	166,974.77
At Risk Student	3112	15,034.13
Indian Education For All	3113	3,997.89
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	26,531.14
Data For Achievement	3116	3,828.06
Elementary County BASE Distribution	2250	347,022.92
High School County BASE Distribution	2260	263,542.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,349.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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1221 Lincoln K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,940.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	270,000.00		
District Tax Levy			1110	270,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,873,834.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,413.00

Budget Uses

Expenditure Budget	0002	102,413.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,692.80
Contingency	0006	2,569.28
Over-Schedule	0011	74,150.92
Fund Balance for Budget	TFS48	23,440.92
Operating Reserve	0961	20,482.60
Unreserved Fund Balance Reappropriated	0970	2,958.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,065.52
State - On-Schedule Transportation Reimbursement	3210	21,196.56
District Tax Levy	1110	71,192.60
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	102,413.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,350.36

Budget Uses

Expenditure Budget	0002	1,350.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,350.36
Unreserved Fund Balance Reappropriated	0970	1,350.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,350.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	242,000.00

Budget Uses

Expenditure Budget	0002	242,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,094.10
Operating Reserve	0961	22,094.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	242,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	242,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,557.06

Budget Uses

Expenditure Budget	0002	2,557.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,557.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,557.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,557.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,935.07

Budget Uses

Expenditure Budget	0002	27,935.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,589.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,589.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,345.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,935.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1221 Lincoln K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	102,754.08

Budget Uses

Expenditure Budget	0002	102,754.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,754.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,754.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	102,754.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1221 Lincoln K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	123.38

Budget Uses

Expenditure Budget		0002	123.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	123.38

Budget Report
FY 2027

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-57282312

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	2,883,138

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Corey Richers

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	138,705.87	10,000.00	10%	7.21%	2,361.53	115,564.60	20,779.74	7.21
10 Transportation	2,753.52	510.42	20%	18.54%	0.00	2,753.52	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	38,244.38		N/A		0.00	0.00	38,244.38	13.26
14 Retirement	14,305.00	1,000.00	20%	6.99%	1.11	14,303.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	856.34	0.00	N/A	0.00%	762.03	94.31	0.00	0.00
29 Flexibility	78,031.35	0.00	N/A	0.00%	78,031.35	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	272,896.46	11,510.42			81,156.02	132,716.32	59,024.12	20.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-57282312

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	1,490.76
E.	Indian Education For All	(I-E)	208.63
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,011.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	337.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	109,654.21
C.	Maximum Budget Limit	(II-C)	132,727.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,528.40
E.	Adopted Budget	(II-E)	137,182.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	111,894.96
H.	Maximum Budget Limit	(II-H)	135,582.07
I.	Highest Budget Without a Vote	(II-I)	138,705.87
J.	Highest Budget	(II-J)	138,705.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	138,705.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,361.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,361.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,361.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		138,705.87
1.	BASE Budget Limit	(V-A1)	111,894.96	
2.	Over-BASE Budget	(V-A2)	26,810.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
1.	Direct State Aid Paid By State	(V-B1)	51,886.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		1,490.76
E.	Indian Education For All	(V-E)		208.63
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		1,011.06
I.	Remaining Fund Balance Available	(V-I)		2,361.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,409.20
1.	Actual Non-Levy Revenue	(V-J1)	909.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,500.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		35,743.47
1.	Elementary County BASE Distribution	(V-L1)	35,743.47	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		111,894.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,031.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	6,031.17	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,779.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		26,810.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		7.21
	1. District Property Tax Levy Mills	(V-S1)	7.21	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		7.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	138,705.87

Budget Uses

Expenditure Budget	0002	138,705.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,361.53
Direct State Aid	3110	51,886.15
Quality Educator	3111	15,584.00
At Risk Student	3112	1,490.76
Indian Education For All	3113	208.63
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,011.06
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	35,743.47
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	909.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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11 Dawson
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Submit ID: 0216-57282312

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,031.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	20,779.74		
District Tax Levy			1110	20,779.74
Total Estimated Revenues to Fund Adopted Budget			0004	138,705.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,753.52

Budget Uses

Expenditure Budget	0002	2,753.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,503.20
Contingency	0006	250.32
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	510.42
Operating Reserve	0961	510.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	688.38
State - On-Schedule Transportation Reimbursement	3210	2,065.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,753.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	38,244.38

Budget Uses

Expenditure Budget	0002	38,244.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,244.38
District Mills	999	13.26
Total Estimated Revenues to Fund Adopted Budget	0004	38,244.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0216 Lindsay Elem

Submit ID: 0216-57282312

14 Retirement Fund

Adopted Budget	0001	14,305.00

Budget Uses

Expenditure Budget	0002	14,305.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,001.11
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,303.89
Total Estimated Revenues to Fund Adopted Budget	0004	14,305.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	856.34

Budget Uses

Expenditure Budget	0002	856.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	762.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	762.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	94.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	856.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	78,031.35

Budget Uses

Expenditure Budget	0002	78,031.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,031.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,031.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,031.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0216 Lindsay Elem

Submit ID: 0216-57282312

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0216 Lindsay Elem

Submit ID: 0216-57282312

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 805	N/A	52,799,859

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Hunt

(Signature) (Date)

Chairperson, School Trustees: Randy Mogen

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,657,640.01	748,114.97	10%	9.77%	5,602.61	6,242,352.16	1,409,685.24	26.70
10 Transportation	360,000.00	72,000.00	20%	20.00%	68,072.72	185,395.60	106,531.68	2.02
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,500,000.00		N/A		46,394.90	0.00	1,453,605.10	27.53
14 Retirement	1,140,000.00	164,069.74	20%	14.39%	0.00	1,140,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	428,108.06	0.00	N/A	0.00%	137,898.61	5,209.45	285,000.00	5.40
29 Flexibility	736,321.57	0.00	N/A	0.00%	359,894.41	376,427.16	0.00	0.00
61 Building Reserve	1,844,585.59	0.00	N/A	0.00%	1,388,215.59	71,145.13	385,224.87	7.30
Total of All Funds	13,666,655.23	984,184.71			2,006,078.84	8,020,529.50	3,640,046.89	68.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	623 *
M1	LIVINGSTON 7-8	182 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,698,658.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	596,867.20
D.	At Risk Student	(I-D)	31,687.53
E.	Indian Education For All	(I-E)	1,807.92
F.	American Indian Achievement Gap	(I-F)	5,632.00
G.	Data For Achievement	(I-G)	20,141.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	496,185.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	838
B.	BASE Budget Limit	(II-B)	6,071,464.54
C.	Maximum Budget Limit	(II-C)	7,730,794.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,409,685.24
E.	Adopted Budget	(II-E)	7,481,149.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,180,608.70
H.	Maximum Budget Limit	(II-H)	7,852,554.55
I.	Highest Budget Without a Vote	(II-I)	7,657,640.01
J.	Highest Budget	(II-J)	7,852,554.55
K.	Highest Voted Amount	(II-K)	194,914.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,657,640.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		748,114.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,602.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,602.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		753,717.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,657,640.01
1.	BASE Budget Limit	(V-A1)	6,180,608.70	
2.	Over-BASE Budget	(V-A2)	1,477,031.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,698,658.30
1.	Direct State Aid Paid By State	(V-B1)	2,698,658.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		596,867.20
D.	At Risk Student	(V-D)		31,687.53
E.	Indian Education For All	(V-E)		1,807.92
F.	American Indian Achievement Gap	(V-F)		5,632.00
G.	Data For Achievement	(V-G)		20,141.10
H.	Special Education Allowable Cost Payment	(V-H)		496,185.31
I.	Remaining Fund Balance Available	(V-I)		5,602.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		196.77
1.	Actual Non-Levy Revenue	(V-J1)	196.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,323,829.96
1.	Elementary County BASE Distribution	(V-L1)	2,323,829.96	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,180,608.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		67,346.07
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	67,346.07	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,409,685.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,477,031.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.70
	1. District Property Tax Levy Mills	(V-S1)	26.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

01 General Fund

Adopted Budget	0001	7,657,640.01

Budget Uses

Expenditure Budget	0002	7,657,640.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,602.61
Direct State Aid	3110	2,698,658.30
Quality Educator	3111	596,867.20
At Risk Student	3112	31,687.53
Indian Education For All	3113	1,807.92
American Indian Achievement Gap	3114	5,632.00
State Special Education Allowable Cost Payment to Districts	3115	496,185.31
Data For Achievement	3116	20,141.10
Elementary County BASE Distribution	2250	2,323,829.96
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	196.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park
0612 Livingston Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	67,346.07
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,409,685.24		
District Tax Levy			1110	1,409,685.24
Total Estimated Revenues to Fund Adopted Budget			0004	7,657,640.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	168,541.45
Contingency	0006	16,854.15
Over-Schedule	0011	174,604.40
Fund Balance for Budget	TFS48	140,072.72
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	68,072.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,348.90
State - On-Schedule Transportation Reimbursement	3210	139,046.70
District Tax Levy	1110	106,531.68
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
34 Park
0612 Livingston Elem

Submit ID: 0612-50758839

13 Tuition Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,394.90
Unreserved Fund Balance Reappropriated	0970	46,394.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,453,605.10
District Mills	999	27.53
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0612 Livingston Elem

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14 Retirement Fund

Adopted Budget	0001	1,140,000.00

Budget Uses

Expenditure Budget	0002	1,140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,069.74
Operating Reserve	0961	164,069.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,140,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0612 Livingston Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	428,108.06

Budget Uses

Expenditure Budget	0002	428,108.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	137,898.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	137,898.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,209.45
District Tax Levy	1110	285,000.00
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	428,108.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

29 Flexibility Fund

Adopted Budget	0001	736,321.57

Budget Uses

Expenditure Budget	0002	736,321.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	359,894.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	359,894.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	364,000.00
State - Advanced Opportunity Aid	3770	12,427.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	736,321.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

0612 Livingston Elem

Submit ID: 0612-50758839

61 Building Reserve Fund

Adopted Budget	0001	1,844,585.59

Budget Uses

Expenditure Budget	0002	1,844,585.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,388,215.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,388,215.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,145.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	320,000.00	
District Tax Levy		1110	385,224.87
District Mills		999	7.30
Building Reserve Voted Mills		0134	6.06
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	1,844,585.59

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	1,600,000.00	5	612	640,000.00	320,000.00	320,000.00
Total						320,000.00

Budget Report
FY 2027

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-32874776

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,104	* 547	28,524,106

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Tade

(Signature) (Date)

Chairperson, School Trustees: Lacey Rollins

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-32874776

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,758,529.30	1,423,968.92	10%	10.35%	159,568.88	12,293,563.51	1,305,396.91	45.76
10 Transportation	1,577,686.00	315,537.20	20%	20.00%	111,264.86	465,662.35	1,000,758.79	35.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	580,479.00		N/A		10,933.00	0.00	569,546.00	19.97
14 Retirement	1,962,851.00	392,570.20	20%	20.00%	180,668.84	1,782,182.16		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	63,726.06	0.00	11,273.94	0.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	330,484.28	0.00	N/A	0.00%	245,120.66	10,363.62	75,000.00	2.63
29 Flexibility	809,827.86	0.00	N/A	0.00%	387,277.35	422,550.51	0.00	0.00
61 Building Reserve	1,251,624.87	0.00	N/A	0.00%	976,239.87	194,516.00	80,869.00	2.84
Total of All Funds	20,346,482.31	2,158,326.32			2,134,799.52	15,168,838.15	3,042,844.64	106.68

50 Debt Service **Tax Jurisdiction**								
K12 EL	693,675.00	0.00	20-9-438	0.00%	0.00	0.00	693,675.00	24.32
K12 HS	2,773,200.00	0.00	20-9-438	0.00%	0.00	0.00	2,773,200.00	97.22
EL	912,050.00	160,000.00	20-9-438	17.54%	489,323.39	0.00	422,726.61	14.82

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	840 *
M1	LOCKWOOD 7-8	264 *
H1	LOCKWOOD HS 9-12	547 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,829,201.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,128,515.36
D.	At Risk Student	(I-D)	97,191.75
E.	Indian Education For All	(I-E)	43,140.63
F.	American Indian Achievement Gap	(I-F)	45,568.00
G.	Data For Achievement	(I-G)	41,308.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	362,378.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,699
B.	BASE Budget Limit	(II-B)	12,255,521.06
C.	Maximum Budget Limit	(II-C)	15,218,160.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	13,560,917.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	12,295,627.98
H.	Maximum Budget Limit	(II-H)	15,255,777.25
I.	Highest Budget Without a Vote	(II-I)	13,758,529.30
J.	Highest Budget	(II-J)	15,255,777.25
K.	Highest Voted Amount	(II-K)	1,497,247.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,758,529.30

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,375,852.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		48,115.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	48,115.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		159,568.88
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	159,568.88	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,583,537.80

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	247,148.00	115,230.16	362,378.16
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	98,859.20	46,092.06	144,951.26
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	259,608.00	375,333.00	634,941.00
F.	100% Of Per Student Entitlement	7,794,294.00	4,611,483.50	12,405,777.50
		8,053,902.00	4,986,816.50	13,040,718.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,843,027.41	1,760,346.23	4,603,373.63
H.	Special Education in BASE@40%	98,859.20	46,092.06	144,951.26
I.	Subsidized BASE Amount	2,941,886.61	1,806,438.29	4,748,324.89
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,758,529.30
1.	BASE Budget Limit	(V-A1)	12,295,627.98	
2.	Over-BASE Budget	(V-A2)	1,462,901.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,829,201.17
1.	Direct State Aid Paid By State	(V-B1)	5,829,201.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,128,515.36
D.	At Risk Student	(V-D)		97,191.75
E.	Indian Education For All	(V-E)		43,140.63
F.	American Indian Achievement Gap	(V-F)		45,568.00
G.	Data For Achievement	(V-G)		41,308.02

H.	Special Education Allowable Cost Payment	(V-H)		362,378.16
I.	Remaining Fund Balance Available	(V-I)		159,568.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,603.54
	1. Actual Non-Levy Revenue	(V-J1)	23,603.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		4,565,152.47
	1. Elementary County BASE Distribution	(V-L1)	2,828,319.71	
	2. High School County BASE Distribution	(V-L2)	1,736,832.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		12,295,627.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		157,504.41
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	157,504.41	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,462,901.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		45.76
	1. District Property Tax Levy Mills	(V-S1)	45.76	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		45.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	13,758,529.30

Budget Uses

Expenditure Budget	0002	13,758,529.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	159,568.88
Direct State Aid	3110	5,829,201.17
Quality Educator	3111	1,128,515.36
At Risk Student	3112	97,191.75
Indian Education For All	3113	43,140.63
American Indian Achievement Gap	3114	45,568.00
State Special Education Allowable Cost Payment to Districts	3115	362,378.16
Data For Achievement	3116	41,308.02
Elementary County BASE Distribution	2250	2,828,319.71
High School County BASE Distribution	2260	1,736,832.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,603.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	157,504.41
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	1,305,396.91
Total Estimated Revenues to Fund Adopted Budget			0004	13,758,529.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,577,686.00

Budget Uses

Expenditure Budget	0002	1,577,686.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	423,329.40
Contingency	0006	42,332.94
Over-Schedule	0011	1,112,023.66
Fund Balance for Budget	TFS48	426,802.06
Operating Reserve	0961	315,537.20
Unreserved Fund Balance Reappropriated	0970	111,264.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	116,415.58
State - On-Schedule Transportation Reimbursement	3210	349,246.77
District Tax Levy	1110	1,000,758.79
District Mills	999	35.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,577,686.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	580,479.00

Budget Uses

Expenditure Budget	0002	580,479.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,933.00
Unreserved Fund Balance Reappropriated	0970	10,933.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	569,546.00
District Mills	999	19.97
Total Estimated Revenues to Fund Adopted Budget	0004	580,479.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,962,851.00

Budget Uses

Expenditure Budget	0002	1,962,851.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	573,239.04
Operating Reserve	0961	392,570.20
Unreserved Fund Balance Reappropriated	0970	180,668.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,782,182.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,962,851.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,976.06
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	63,726.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,273.94
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	330,484.28

Budget Uses

Expenditure Budget	0002	330,484.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	245,120.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	245,120.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,363.62
District Tax Levy	1110	75,000.00
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	330,484.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	809,827.86

Budget Uses

Expenditure Budget	0002	809,827.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	387,277.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	387,277.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	322,500.00
State - Advanced Opportunity Aid	3770	100,050.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	809,827.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

EL

Taxable Value		28,524,106.00
Adopted Budget	0001	912,050.00

Budget Uses

Expenditure Budget	0002	912,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	649,323.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	489,323.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	422,726.61
Jurisdiction Mills	999	14.82
Total Estimated Revenues to Fund Adopted Budget	0004	912,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	0.00	885,000.00	26,550.00	500.00
Total Bond Requirements							912,050.00
Total Debt Service Requirements						0002	912,050.00

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K12 EL

Taxable Value		28,524,106.00
Adopted Budget	0001	693,675.00

Budget Uses

Expenditure Budget	0002	693,675.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	693,675.00
Jurisdiction Mills	999	24.32
Total Estimated Revenues to Fund Adopted Budget	0004	693,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	7,715,000.00	296,000.00	397,175.00	500.00
Total Bond Requirements							693,675.00
Total Debt Service Requirements						0002	693,675.00

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K12 HS

Taxable Value		28,524,106.00
Adopted Budget	0001	2,773,200.00

Budget Uses

Expenditure Budget	0002	2,773,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,773,200.00
Jurisdiction Mills	999	97.22
Total Estimated Revenues to Fund Adopted Budget	0004	2,773,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	30,860,000.00	1,184,000.00	1,588,700.00	500.00
Total Bond Requirements							2,773,200.00
Total Debt Service Requirements						0002	2,773,200.00

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61 Building Reserve Fund

Adopted Budget		0001	1,251,624.87

Budget Uses

Expenditure Budget		0002	1,251,624.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	976,239.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	976,239.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	194,516.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	80,869.00
District Mills		999	2.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.84
Total Estimated Revenues to Fund Adopted Budget		0004	1,251,624.87

Budget Report
FY 2027

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-38870734

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 240	N/A	2,299,123

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-38870734

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,870,592.23	195,815.92	10%	10.47%	0.00	1,870,592.24	0.00	0.00
10 Transportation	174,874.00	22,803.71	20%	13.04%	0.00	34,650.00	140,224.00	60.99
11 Bus Depreciation Reserve	209,526.55	0.00	N/A	0.00%	171,887.55	0.00	37,639.00	16.37
13 Tuition	65,852.00		N/A		4,355.49	0.00	61,496.51	26.75
14 Retirement	475,000.00	95,000.00	20%	20.00%	108,395.61	366,604.39		
17 Adult Education	10,000.00	0.00	35%	0.00%	6,025.30	0.00	3,974.70	1.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,445.10	0.00	N/A	0.00%	9,868.43	1,576.67	0.00	0.00
29 Flexibility	61.88	0.00	N/A	0.00%	61.88	0.00	0.00	0.00
61 Building Reserve	259,632.35	0.00	N/A	0.00%	165,192.35	54,440.00	40,000.00	17.39
Total of All Funds	3,076,984.11	313,619.63			465,786.61	2,327,863.30	283,334.21	123.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-38870734

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	174 *
M1	LODGE GRASS 7-8	66 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	855,217.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	172,203.20
D.	At Risk Student	(I-D)	27,565.68
E.	Indian Education For All	(I-E)	6,271.20
F.	American Indian Achievement Gap	(I-F)	55,296.00
G.	Data For Achievement	(I-G)	6,004.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,901.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	256
B.	BASE Budget Limit	(II-B)	1,947,760.24
C.	Maximum Budget Limit	(II-C)	2,370,662.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,947,760.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,870,592.23
H.	Maximum Budget Limit	(II-H)	2,284,380.34
I.	Highest Budget Without a Vote	(II-I)	1,870,592.24
J.	Highest Budget	(II-J)	2,284,380.34
K.	Highest Voted Amount	(II-K)	413,788.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,870,592.23

Budget Report
FY 2027

02 Big Horn

Submit ID: 0025-38870734

0025 Lodge Grass Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		187,059.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,756.70
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,756.70	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		195,815.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,870,592.23
	1. BASE Budget Limit	(V-A1)	1,870,592.23	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		855,217.08
	1. Direct State Aid Paid By State	(V-B1)	855,217.08	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		172,203.20
D.	At Risk Student	(V-D)		27,565.68
E.	Indian Education For All	(V-E)		6,271.20
F.	American Indian Achievement Gap	(V-F)		55,296.00
G.	Data For Achievement	(V-G)		6,004.80
H.	Special Education Allowable Cost Payment	(V-H)		51,901.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		696,133.19
	1. Elementary County BASE Distribution	(V-L1)	696,133.20	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,870,592.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-38870734

01 General Fund

Adopted Budget	0001	1,870,592.23

Budget Uses

Expenditure Budget	0002	1,870,592.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	855,217.08
Quality Educator	3111	172,203.20
At Risk Student	3112	27,565.68
Indian Education For All	3113	6,271.20
American Indian Achievement Gap	3114	55,296.00
State Special Education Allowable Cost Payment to Districts	3115	51,901.08
Data For Achievement	3116	6,004.80
Elementary County BASE Distribution	2250	696,133.20
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
02 Big Horn
0025 Lodge Grass Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,870,592.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

10 Transportation Fund

Adopted Budget	0001	174,874.00

Budget Uses

Expenditure Budget	0002	174,874.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,500.00
Contingency	0006	3,150.00
Over-Schedule	0011	140,224.00
Fund Balance for Budget	TFS48	22,803.71
Operating Reserve	0961	22,803.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,662.50
State - On-Schedule Transportation Reimbursement	3210	25,987.50
District Tax Levy	1110	140,224.00
District Mills	999	60.99
Total Estimated Revenues to Fund Adopted Budget	0004	174,874.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
02 Big Horn

Submit ID: 0025-38870734

0025 Lodge Grass Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	209,526.55

Budget Uses

Expenditure Budget	0002	209,526.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	171,887.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,887.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,639.00
District Mills	999	16.37
Total Estimated Revenues to Fund Adopted Budget	0004	209,526.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	44,600.00	44,600.00	22,300.00
2023 Thomas Freightliner C2 Bus	2024	65,500.00	13,100.00	13,100.00	6,000.00
2024 Thomas Bus 1367	2023	21,455.00	12,873.00	4,291.00	4,291.00
2015 International 2	2017	93,880.23	116,328.10	18,776.05	5,000.00
2015 IC CE Bus	2016	50,120.00	75,132.00	10,024.00	48.00
Total					37,639.00

Budget Report
FY 2027
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-38870734

13 Tuition Fund

Adopted Budget	0001	65,852.00

Budget Uses

Expenditure Budget	0002	65,852.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,355.49
Unreserved Fund Balance Reappropriated	0970	4,355.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,496.51
District Mills	999	26.75
Total Estimated Revenues to Fund Adopted Budget	0004	65,852.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-38870734

14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,395.61
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	108,395.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	366,604.39
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,025.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,025.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,974.70
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,445.10

Budget Uses

Expenditure Budget	0002	11,445.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,868.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,868.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,576.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,445.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.88

Budget Uses

Expenditure Budget	0002	61.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

02 Big Horn

Submit ID: 0025-38870734

0025 Lodge Grass Elem

61 Building Reserve Fund

Adopted Budget	0001	259,632.35

Budget Uses

Expenditure Budget	0002	259,632.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,192.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,192.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,440.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	17.39
Building Reserve Voted Mills		0134	10.87
Building Reserve Permissive Mills		0135	6.52
Total Estimated Revenues to Fund Adopted Budget		0004	259,632.35

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	250,000.00	10	612	25,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2027

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-96265309

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	175	3,652,559

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-96265309

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,773,674.22	182,146.43	10%	10.27%	0.00	1,773,674.22	0.00	0.00
10 Transportation	168,655.00	19,183.39	20%	11.37%	0.00	69,681.32	98,973.68	27.10
11 Bus Depreciation Reserve	413,738.66	0.00	N/A	0.00%	309,086.78	37,251.88	67,400.00	18.45
13 Tuition	20,400.00		N/A		3,913.22	8,367.28	8,119.50	2.22
14 Retirement	417,500.00	83,500.00	20%	20.00%	87,793.51	329,706.49		
17 Adult Education	7,700.00	0.00	35%	0.00%	109.33	1,870.82	5,719.85	1.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,025.66	0.00	N/A	0.00%	10,530.68	1,494.98	0.00	0.00
29 Flexibility	2,286.15	0.00	N/A	0.00%	2,286.15	0.00	0.00	0.00
61 Building Reserve	423,118.70	0.00	N/A	0.00%	314,857.12	69,561.58	38,700.00	10.59
Total of All Funds	3,239,098.39	284,829.82			728,576.79	2,291,608.57	218,913.03	59.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-96265309

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 175

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	834,524.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,867.20
D.	At Risk Student	(I-D)	19,747.16
E.	Indian Education For All	(I-E)	4,572.75
F.	American Indian Achievement Gap	(I-F)	43,008.00
G.	Data For Achievement	(I-G)	4,378.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	70,388.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	174
B.	BASE Budget Limit	(II-B)	1,783,839.27
C.	Maximum Budget Limit	(II-C)	2,205,458.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,783,839.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,773,674.22
H.	Maximum Budget Limit	(II-H)	2,189,296.55
I.	Highest Budget Without a Vote	(II-I)	1,773,674.22
J.	Highest Budget	(II-J)	2,189,296.55
K.	Highest Voted Amount	(II-K)	415,622.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,773,674.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		177,367.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,779.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,779.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		182,146.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,773,674.22
1.	BASE Budget Limit	(V-A1)	1,773,674.22	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		834,524.64
1.	Direct State Aid Paid By State	(V-B1)	834,524.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,867.20
D.	At Risk Student	(V-D)		19,747.16
E.	Indian Education For All	(V-E)		4,572.75
F.	American Indian Achievement Gap	(V-F)		43,008.00
G.	Data For Achievement	(V-G)		4,378.50
H.	Special Education Allowable Cost Payment	(V-H)		70,388.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,561.49
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	26,561.49	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		660,625.76
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	660,625.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,773,674.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-96265309

01 General Fund

Adopted Budget	0001	1,773,674.22

Budget Uses

Expenditure Budget	0002	1,773,674.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	834,524.64
Quality Educator	3111	109,867.20
At Risk Student	3112	19,747.16
Indian Education For All	3113	4,572.75
American Indian Achievement Gap	3114	43,008.00
State Special Education Allowable Cost Payment to Districts	3115	70,388.72
Data For Achievement	3116	4,378.50
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	660,625.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	26,561.49
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,773,674.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	168,655.00

Budget Uses

Expenditure Budget	0002	168,655.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,500.00
Contingency	0006	2,950.00
Over-Schedule	0011	136,205.00
Fund Balance for Budget	TFS48	19,183.39
Operating Reserve	0961	19,183.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	37,231.32
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,112.50
State - On-Schedule Transportation Reimbursement	3210	24,337.50
District Tax Levy	1110	98,973.68
District Mills	999	27.10
Total Estimated Revenues to Fund Adopted Budget	0004	168,655.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	413,738.66

Budget Uses

Expenditure Budget	0002	413,738.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	309,086.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	309,086.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	37,251.88
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	67,400.00
District Mills	999	18.45
Total Estimated Revenues to Fund Adopted Budget	0004	413,738.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2026	54,000.00	0.00	10,800.00	5,400.00
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	50,000.00	44,600.00	25,000.00
2023 Thomas Freightliner C2 Bus	2024	69,500.00	20,000.00	13,900.00	10,000.00
2024 Thomas Bus 1367	2023	169,000.00	50,700.00	33,800.00	16,900.00
1994 MCI Charter	2018	23,500.00	30,100.00	4,700.00	4,700.00
2018 IC 3000	2017	102,449.32	136,717.72	20,489.86	5,000.00
2015 IC CE Bus	2016	39,380.00	57,966.00	7,876.00	400.00
Total					67,400.00

13 Tuition Fund

Adopted Budget	0001	20,400.00

Budget Uses

Expenditure Budget	0002	20,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,913.22
Unreserved Fund Balance Reappropriated	0970	3,913.22

Estimated Funding Sources

Coal Gross Proceeds	1123	8,367.28
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,119.50
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	20,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	417,500.00

Budget Uses

Expenditure Budget	0002	417,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,293.51
Operating Reserve	0961	83,500.00
Unreserved Fund Balance Reappropriated	0970	87,793.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	329,706.49
Total Estimated Revenues to Fund Adopted Budget	0004	417,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	7,700.00

Budget Uses

Expenditure Budget	0002	7,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109.33

Estimated Funding Sources

Coal Gross Proceeds	1123	1,870.82
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,719.85
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	7,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,025.66

Budget Uses

Expenditure Budget	0002	12,025.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,530.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,530.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,494.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,025.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,286.15

Budget Uses

Expenditure Budget	0002	2,286.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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1190 Lodge Grass H S

Submit ID: 1190-96265309

61 Building Reserve Fund

Adopted Budget	0001	423,118.70

Budget Uses

Expenditure Budget	0002	423,118.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	314,857.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	314,857.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	23,251.58
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,310.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	38,700.00
District Mills		999	10.59
Building Reserve Voted Mills		0134	6.84
Building Reserve Permissive Mills		0135	3.75
Total Estimated Revenues to Fund Adopted Budget		0004	423,118.70

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	250,000.00	10	612	25,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 535	N/A	13,533,992

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kara Cook

(Signature) (Date)

Chairperson, School Trustees: Bridgett Beal

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,909,685.97	493,247.47	10%	10.05%	7,304.45	4,049,692.49	852,689.03	63.00
10 Transportation	230,000.00	46,000.00	20%	20.00%	34,063.24	4,352.04	191,584.72	14.16
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	325,000.00		N/A		37,656.54	0.00	287,343.46	21.23
14 Retirement	650,000.00	130,000.00	20%	20.00%	13,418.63	636,581.37		
17 Adult Education	45,000.00	15,750.00	35%	35.00%	3,575.07	0.00	41,424.93	3.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	150,273.68	0.00	N/A	0.00%	92,262.42	3,411.26	54,600.00	4.03
29 Flexibility	180,642.19	0.00	N/A	0.00%	172,925.44	7,716.75	0.00	0.00
61 Building Reserve	924,847.64	0.00	N/A	0.00%	821,942.64	82,130.42	20,774.58	1.53
Total of All Funds	7,415,449.48	684,997.47			1,183,148.43	4,783,884.33	1,448,416.72	107.01

50 Debt Service **Tax Jurisdiction**								
0588	1,164,650.00	0.00	20-9-438	0.00%	88,402.32	0.00	1,076,247.68	79.52

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	418 *
M1	LOLO 7-8	117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,781,199.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	353,756.80
D.	At Risk Student	(I-D)	12,688.72
E.	Indian Education For All	(I-E)	13,979.55
F.	American Indian Achievement Gap	(I-F)	4,864.00
G.	Data For Achievement	(I-G)	13,385.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	320,818.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	28,871.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	547
B.	BASE Budget Limit	(II-B)	3,897,351.98
C.	Maximum Budget Limit	(II-C)	4,938,819.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	852,689.03
E.	Adopted Budget	(II-E)	4,750,041.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,047,196.94
H.	Maximum Budget Limit	(II-H)	5,166,165.77
I.	Highest Budget Without a Vote	(II-I)	4,909,685.97
J.	Highest Budget	(II-J)	5,166,165.77
K.	Highest Voted Amount	(II-K)	256,479.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,909,685.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		490,968.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,278.87
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,278.87	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,304.45
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,304.45	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		500,551.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,909,685.97
	1. BASE Budget Limit	(V-A1)	4,047,196.94	
	2. Over-BASE Budget	(V-A2)	862,489.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,781,199.07
	1. Direct State Aid Paid By State	(V-B1)	1,781,199.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		353,756.80
D.	At Risk Student	(V-D)		12,688.72
E.	Indian Education For All	(V-E)		13,979.55
F.	American Indian Achievement Gap	(V-F)		4,864.00
G.	Data For Achievement	(V-G)		13,385.70
H.	Special Education Allowable Cost Payment	(V-H)		320,818.07
I.	Remaining Fund Balance Available	(V-I)		7,304.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		78,178.82
	1. Actual Non-Levy Revenue	(V-J1)	78,178.82	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,461,021.76
	1. Elementary County BASE Distribution	(V-L1)	1,461,021.76	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,047,196.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		9,800.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	9,800.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		852,689.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		862,489.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		63.00
	1. District Property Tax Levy Mills	(V-S1)	63.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		63.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

01 General Fund

Adopted Budget	0001	4,909,685.97

Budget Uses

Expenditure Budget	0002	4,909,685.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,304.45
Direct State Aid	3110	1,781,199.07
Quality Educator	3111	353,756.80
At Risk Student	3112	12,688.72
Indian Education For All	3113	13,979.55
American Indian Achievement Gap	3114	4,864.00
State Special Education Allowable Cost Payment to Districts	3115	320,818.07
Data For Achievement	3116	13,385.70
Elementary County BASE Distribution	2250	1,461,021.76
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,253.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	52,045.37
Rentals	1910	1,920.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	960.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,800.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	852,689.03		
District Tax Levy			1110	852,689.03
Total Estimated Revenues to Fund Adopted Budget			0004	4,909,685.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,956.40
Contingency	0006	395.64
Over-Schedule	0011	225,647.96
Fund Balance for Budget	TFS48	80,063.24
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	34,063.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,088.01
State - On-Schedule Transportation Reimbursement	3210	3,264.03
District Tax Levy	1110	191,584.72
District Mills	999	14.16
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

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13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,656.54
Unreserved Fund Balance Reappropriated	0970	37,656.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	287,343.46
District Mills	999	21.23
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,418.63
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	13,418.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	636,581.37
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,325.07
Operating Reserve	0961	15,750.00
Unreserved Fund Balance Reappropriated	0970	3,575.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,424.93
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	150,273.68

Budget Uses

Expenditure Budget	0002	150,273.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,262.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,262.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,411.26
District Tax Levy	1110	54,600.00
District Mills	999	4.03
Total Estimated Revenues to Fund Adopted Budget	0004	150,273.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

29 Flexibility Fund

Adopted Budget	0001	180,642.19

Budget Uses

Expenditure Budget	0002	180,642.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,925.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	172,925.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,716.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,642.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

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50 Debt Service Fund

0588

Taxable Value		13,533,992.00
Adopted Budget	0001	1,164,650.00

Budget Uses

Expenditure Budget	0002	1,164,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,402.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,402.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,076,247.68
Jurisdiction Mills	999	79.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,164,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/22/2020	06/30/2051	17,100,000.00	15,860,000.00	245,000.00	505,650.00	500.00
Elementary Bond	11/23/2021	06/30/2038	5,000,000.00	3,810,000.00	290,000.00	123,000.00	500.00
Total Bond Requirements							1,164,650.00

Total Debt Service Requirements	0002	1,164,650.00

Budget Report
FY 2027

32 Missoula

0588 Lolo Elem

Submit ID: 0588-85430371

61 Building Reserve Fund

Adopted Budget		0001	924,847.64

Budget Uses

Expenditure Budget		0002	924,847.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	821,942.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	821,942.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,130.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	20,774.58
District Mills		999	1.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	924,847.64

Budget Report
FY 2027

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-49222921

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	296	N/A	10,243,945

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-49222921

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,411,926.50	155,389.76	10%	6.44%	0.00	2,308,071.50	103,855.00	10.14
10 Transportation	230,000.00	42,738.32	20%	18.58%	0.00	54,358.92	175,641.08	17.15
11 Bus Depreciation Reserve	278,530.06	0.00	N/A	0.00%	224,301.06	0.00	54,229.00	5.29
13 Tuition	357,418.03		N/A		19,325.41	0.00	338,092.62	33.00
14 Retirement	310,000.00	62,000.00	20%	20.00%	75,608.09	234,391.91		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	14,197.82	0.00	35,802.18	3.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,700.97	0.00	N/A	0.00%	7,174.41	1,876.56	19,650.00	1.92
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	84,226.09	0.00	N/A	0.00%	13,061.09	50,430.80	20,734.20	2.02
Total of All Funds	3,750,801.65	277,628.08			353,667.88	2,649,129.69	748,004.08	73.01

50 Debt Service **Tax Jurisdiction**								
0741	49,637.50	0.00	20-9-438	0.00%	22,287.36	0.00	27,350.14	2.67

Budget Report
FY 2027

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-49222921

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	257
M1	LONE ROCK 7-8	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	998,783.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	210,384.00
D.	At Risk Student	(I-D)	8,166.19
E.	Indian Education For All	(I-E)	7,160.18
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	7,405.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	141,660.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,626.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	271
B.	BASE Budget Limit	(II-B)	1,993,093.25
C.	Maximum Budget Limit	(II-C)	2,498,948.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,855.00
E.	Adopted Budget	(II-E)	2,096,948.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,226,390.26
H.	Maximum Budget Limit	(II-H)	2,777,516.58
I.	Highest Budget Without a Vote	(II-I)	2,411,926.50
J.	Highest Budget	(II-J)	2,777,516.58
K.	Highest Voted Amount	(II-K)	365,590.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,411,926.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		155,389.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,389.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,411,926.50
1.	BASE Budget Limit	(V-A1)	2,226,390.26	
2.	Over-BASE Budget	(V-A2)	185,536.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		998,783.19
1.	Direct State Aid Paid By State	(V-B1)	998,783.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		210,384.00
D.	At Risk Student	(V-D)		8,166.19
E.	Indian Education For All	(V-E)		7,160.18
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		7,405.92
H.	Special Education Allowable Cost Payment	(V-H)		141,660.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,628.40
1.	Actual Non-Levy Revenue	(V-J1)	13,628.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		838,434.38
1.	Elementary County BASE Distribution	(V-L1)	838,434.38	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,226,390.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		81,681.24
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	81,681.24	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,855.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		185,536.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.14
	1. District Property Tax Levy Mills	(V-S1)	10.14	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

41 Ravalli

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01 General Fund

Adopted Budget	0001	2,411,926.50

Budget Uses

Expenditure Budget	0002	2,411,926.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	998,783.19
Quality Educator	3111	210,384.00
At Risk Student	3112	8,166.19
Indian Education For All	3113	7,160.18
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	141,660.00
Data For Achievement	3116	7,405.92
Elementary County BASE Distribution	2250	838,434.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,628.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	81,681.24
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	103,855.00		
District Tax Levy			1110	103,855.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,411,926.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,417.20
Contingency	0006	4,941.72
Over-Schedule	0011	175,641.08
Fund Balance for Budget	TFS48	42,738.32
Operating Reserve	0961	42,738.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,589.73
State - On-Schedule Transportation Reimbursement	3210	40,769.19
District Tax Levy	1110	175,641.08
District Mills	999	17.15
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	278,530.06

Budget Uses

Expenditure Budget	0002	224,301.06
Add To Fund Balance	0003	54,229.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,301.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,301.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,229.00
District Mills	999	5.29
Total Estimated Revenues to Fund Adopted Budget	0004	278,530.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bus TB333388	2025	165,581.63	33,116.33	33,116.33	15,000.00
2022 IC 3000 Bus	2022	100,624.94	80,499.96	20,124.99	20,124.99
2021 IC CE Bus	2021	95,520.05	95,520.05	19,104.01	19,104.01
2019 IC CE Bus	2018	99,262.70	148,894.05	N/A	NA
2015 Bus 84 passenger	2015	106,266.00	159,399.00	N/A	NA
Bus Radio, portable	2015	37,028.00	55,542.00	N/A	NA
UPGRADE BUS RADIOS	2012	1,094.63	1,641.95	N/A	NA
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	141,433.50	N/A	NA
Bus Radio	2011	1,970.55	2,955.83	N/A	NA
Total					54,229.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	357,418.03

Budget Uses

Expenditure Budget	0002	357,418.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,325.41
Unreserved Fund Balance Reappropriated	0970	19,325.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	338,092.62
District Mills	999	33.00
Total Estimated Revenues to Fund Adopted Budget	0004	357,418.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	137,608.09
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	75,608.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	234,391.91
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,697.82
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	14,197.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,802.18
District Mills	999	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,700.97

Budget Uses

Expenditure Budget	0002	28,700.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,174.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,174.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,876.56
District Tax Levy	1110	19,650.00
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	28,700.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0741

Taxable Value		10,243,945.00
Adopted Budget	0001	49,637.50

Budget Uses

Expenditure Budget	0002	49,637.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,287.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,287.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,350.14
Jurisdiction Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	49,637.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/30/2012	06/30/2032	761,000.00	235,000.00	40,000.00	9,237.50	400.00
Total Bond Requirements							49,637.50
Total Debt Service Requirements						0002	49,637.50

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	84,226.09

Budget Uses

Expenditure Budget		0002	84,226.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,061.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,061.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,430.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	20,734.20
District Mills		999	2.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.02
Total Estimated Revenues to Fund Adopted Budget		0004	84,226.09

Budget Report
FY 2027

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0941 Lustre Elem

Submit ID: 0941-19948072

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	1,579,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Robert Schiller

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0941 Lustre Elem

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	465,196.67	46,519.67	10%	10.00%	33,714.65	356,770.85	74,711.17	47.30
10 Transportation	150,000.00	20,388.16	20%	13.59%	0.00	95,000.00	55,000.00	34.82
11 Bus Depreciation Reserve	243,013.64	0.00	N/A	0.00%	170,277.62	0.00	72,736.02	46.05
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	9,556.51	20%	10.62%	0.00	90,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	302.54	0.00	N/A	0.00%	1.31	301.23	0.00	0.00
29 Flexibility	105,965.32	0.00	N/A	0.00%	83,965.32	22,000.00	0.00	0.00
61 Building Reserve	133,154.39	0.00	N/A	0.00%	67,749.39	29,605.00	35,800.00	22.66
Total of All Funds	1,187,632.56	76,464.34			355,708.29	593,677.08	238,247.19	150.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0941 Lustre Elem

Submit ID: 0941-19948072

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	165,449.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,414.40
D.	At Risk Student	(I-D)	2,622.25
E.	Indian Education For All	(I-E)	1,201.98
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,150.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,751.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,583.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	349,549.38
C.	Maximum Budget Limit	(II-C)	425,768.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	110,902.59
E.	Adopted Budget	(II-E)	460,451.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	357,381.52
H.	Maximum Budget Limit	(II-H)	435,025.47
I.	Highest Budget Without a Vote	(II-I)	465,196.67
J.	Highest Budget	(II-J)	465,196.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	465,196.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,519.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		33,714.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	33,714.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,234.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		465,196.67
1.	BASE Budget Limit	(V-A1)	357,381.52	
2.	Over-BASE Budget	(V-A2)	107,815.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		165,449.45
1.	Direct State Aid Paid By State	(V-B1)	165,449.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,414.40
D.	At Risk Student	(V-D)		2,622.25
E.	Indian Education For All	(V-E)		1,201.98
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,150.92
H.	Special Education Allowable Cost Payment	(V-H)		7,751.46
I.	Remaining Fund Balance Available	(V-I)		33,714.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,009.45
1.	Actual Non-Levy Revenue	(V-J1)	1,009.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		100,066.96
1.	Elementary County BASE Distribution	(V-L1)	100,066.96	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		357,381.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		33,103.98
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	33,103.98	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		74,711.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		107,815.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		47.30
	1. District Property Tax Levy Mills	(V-S1)	47.30	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		47.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

53 Valley

0941 Lustre Elem

Submit ID: 0941-19948072

01 General Fund

Adopted Budget	0001	465,196.67

Budget Uses

Expenditure Budget	0002	465,196.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	33,714.65
Direct State Aid	3110	165,449.45
Quality Educator	3111	44,414.40
At Risk Student	3112	2,622.25
Indian Education For All	3113	1,201.98
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,751.46
Data For Achievement	3116	1,150.92
Elementary County BASE Distribution	2250	100,066.96
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,009.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
53 Valley

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Submit ID: 0941-19948072

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	33,103.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	74,711.17		
District Tax Levy			1110	74,711.17
Total Estimated Revenues to Fund Adopted Budget			0004	465,196.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	95,000.00
Contingency	0006	0.00
Over-Schedule	0011	55,000.00
Fund Balance for Budget	TFS48	20,388.16
Operating Reserve	0961	20,388.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,750.00
State - On-Schedule Transportation Reimbursement	3210	71,250.00
District Tax Levy	1110	55,000.00
District Mills	999	34.82
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	243,013.64

Budget Uses

Expenditure Budget	0002	243,013.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,277.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,277.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,736.02
District Mills	999	46.05
Total Estimated Revenues to Fund Adopted Budget	0004	243,013.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 International #	2026	145,282.42	0.00	29,056.48	29,056.48
2024 IC 3000	2024	92,589.54	37,035.82	18,517.91	18,517.91
International #9 Nashua bus	2023	4,500.00	2,700.00	900.00	900.00
2023 International #5	2022	75,923.49	60,738.80	15,184.70	15,184.70
2020 International #4	2019	90,769.02	127,076.60	18,153.80	9,076.93
International #2	2015	79,440.03	119,160.05	N/A	NA
Total					72,736.02

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

0941 Lustre Elem

Submit ID: 0941-19948072

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,556.51
Operating Reserve	0961	9,556.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	302.54

Budget Uses

Expenditure Budget	0002	302.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	301.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	302.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	105,965.32

Budget Uses

Expenditure Budget	0002	105,965.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,965.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,965.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	22,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,965.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0941 Lustre Elem

Submit ID: 0941-19948072

61 Building Reserve Fund

Adopted Budget	0001	133,154.39

Budget Uses

Expenditure Budget	0002	133,154.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,749.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,749.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,605.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
District Tax Levy		1110	35,800.00
District Mills		999	22.66
Building Reserve Voted Mills		0134	12.66
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	133,154.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	60,000.00	3	612	20,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2027

05 Carbon

1231 Luther Elem

Submit ID: 1231-80187458

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	3,160,835

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Larsen

(Signature) (Date)

Chairperson, School Trustees: Shannon Posey

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
1231 Luther Elem

Submit ID: 1231-80187458

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	180,541.03	18,054.10	10%	10.00%	6,569.36	133,772.16	40,199.51	12.72
10 Transportation	30,000.00	6,000.00	20%	20.00%	25,913.35	488.44	3,598.21	1.14
11 Bus Depreciation Reserve	112,950.28	0.00	N/A	0.00%	99,500.48	0.00	13,449.80	4.26
13 Tuition	40,000.00		N/A		6,850.14	0.00	33,149.86	10.49
14 Retirement	32,000.00	5,872.40	20%	18.35%	0.00	32,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	448.79	0.00	N/A	0.00%	331.02	117.77	0.00	0.00
29 Flexibility	88.72	0.00	N/A	0.00%	88.72	0.00	0.00	0.00
61 Building Reserve	59,553.30	0.00	N/A	0.00%	18,633.30	32,736.00	8,184.00	2.59
Total of All Funds	455,582.12	29,926.50			157,886.37	199,114.37	98,581.38	31.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

05 Carbon

1231 Luther Elem

Submit ID: 1231-80187458

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,311.20
D.	At Risk Student	(I-D)	533.74
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,842.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	124,078.28
C.	Maximum Budget Limit	(II-C)	154,278.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,856.54
E.	Adopted Budget	(II-E)	172,934.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	139,724.41
H.	Maximum Budget Limit	(II-H)	172,404.21
I.	Highest Budget Without a Vote	(II-I)	180,541.03
J.	Highest Budget	(II-J)	180,541.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	180,541.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,054.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,569.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	617.10	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,952.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,623.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		180,541.03
1.	BASE Budget Limit	(V-A1)	139,724.41	
2.	Over-BASE Budget	(V-A2)	40,816.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,311.20
D.	At Risk Student	(V-D)		533.74
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		11,842.35
I.	Remaining Fund Balance Available	(V-I)		5,952.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,552.99
1.	Actual Non-Levy Revenue	(V-J1)	3,552.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		41,153.98
1.	Elementary County BASE Distribution	(V-L1)	41,153.99	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		139,724.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		617.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	617.10	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,199.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,816.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.72
	1. District Property Tax Levy Mills	(V-S1)	12.72	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	180,541.03

Budget Uses

Expenditure Budget	0002	180,541.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,569.36
Direct State Aid	3110	57,866.39
Quality Educator	3111	18,311.20
At Risk Student	3112	533.74
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,842.35
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	41,153.99
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,426.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	126.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	40,199.51		
District Tax Levy			1110	40,199.51
Total Estimated Revenues to Fund Adopted Budget			0004	180,541.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	388.44
Contingency	0006	100.00
Over-Schedule	0011	29,511.56
Fund Balance for Budget	TFS48	31,913.35
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	25,913.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	122.11
State - On-Schedule Transportation Reimbursement	3210	366.33
District Tax Levy	1110	3,598.21
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	112,950.28

Budget Uses

Expenditure Budget	0002	112,950.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,500.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,500.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,449.80
District Mills	999	4.26
Total Estimated Revenues to Fund Adopted Budget	0004	112,950.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition King Ranch	2024	67,248.99	13,449.80	13,449.80	13,449.80
Total					13,449.80

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,850.14
Unreserved Fund Balance Reappropriated	0970	6,850.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,149.86
District Mills	999	10.49
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,872.40
Operating Reserve	0961	5,872.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	448.79

Budget Uses

Expenditure Budget	0002	448.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	331.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	117.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	448.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	88.72

Budget Uses

Expenditure Budget	0002	88.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	59,553.30
Budget Uses			
Expenditure Budget		0002	57,553.30
Add To Fund Balance		0003	2,000.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,633.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,633.30
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,736.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,184.00
District Mills		999	2.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.59
Total Estimated Revenues to Fund Adopted Budget		0004	59,553.30

Budget Report
FY 2027

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0370 Malmborg Elem

Submit ID: 0370-88360264

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	3,304,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ashley Mares Jones

(Signature) (Date)

Chairperson, School Trustees: Sheena Eads

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0370 Malmborg Elem

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	130,199.00	13,019.90	10%	10.00%	4,531.41	86,800.77	38,866.92	11.76
10 Transportation	459.03	0.00	20%	0.00%	459.03	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,827.18		N/A		0.00	0.00	6,827.18	2.07
14 Retirement	11,310.00	2,262.00	20%	20.00%	1,716.26	9,593.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,440.85	0.00	N/A	0.00%	2,347.24	93.61	0.00	0.00
29 Flexibility	29,444.51	0.00	N/A	0.00%	28,244.51	1,200.00	0.00	0.00
61 Building Reserve	227,813.35	0.00	N/A	0.00%	181,778.35	36,758.00	9,277.00	2.81
Total of All Funds	408,493.92	15,281.90			219,076.80	134,446.12	54,971.10	16.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	27,438.16
B.	Mandatory Non-isolated Levy	(I-B)	27,438.16
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	318.76
E.	Indian Education For All	(I-E)	235.17
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	225.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,516.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	505.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	113,502.39
C.	Maximum Budget Limit	(II-C)	143,670.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	125,015.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	111,057.19
H.	Maximum Budget Limit	(II-H)	141,530.35
I.	Highest Budget Without a Vote	(II-I)	130,283.50
J.	Highest Budget	(II-J)	141,530.35
K.	Highest Voted Amount	(II-K)	11,246.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	130,199.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,019.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,531.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,531.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,551.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		130,199.00
1.	BASE Budget Limit	(V-A1)	111,057.19	
2.	Over-BASE Budget	(V-A2)	19,141.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,876.32
1.	Direct State Aid Paid By State	(V-B1)	27,438.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	27,438.16	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		318.76
E.	Indian Education For All	(V-E)		235.17
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		225.18
H.	Special Education Allowable Cost Payment	(V-H)		1,516.59
I.	Remaining Fund Balance Available	(V-I)		4,531.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,287.57
1.	Actual Non-Levy Revenue	(V-J1)	1,287.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		38,326.19
1.	Elementary County BASE Distribution	(V-L1)	38,326.20	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		111,057.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,713.14
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	7,713.14	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,428.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,141.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		8.30
S.	Over-BASE Mills	(V-S)		3.46
	1. District Property Tax Levy Mills	(V-S1)	3.46	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-88360264

01 General Fund

Adopted Budget	0001	130,199.00

Budget Uses

Expenditure Budget	0002	130,199.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,531.41
Direct State Aid	3110	27,438.16
Quality Educator	3111	9,740.00
At Risk Student	3112	318.76
Indian Education For All	3113	235.17
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,516.59
Data For Achievement	3116	225.18
Elementary County BASE Distribution	2250	38,326.20
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,287.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,713.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	27,438.16	
Over-BASE Levy	1110(c)	11,428.67	
District Tax Levy		1110	38,866.92
Total Estimated Revenues to Fund Adopted Budget		0004	130,199.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.10

10 Transportation Fund

Adopted Budget	0001	459.03

Budget Uses

Expenditure Budget	0002	459.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	459.03
Fund Balance for Budget	TFS48	459.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	459.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	459.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	6,827.18

Budget Uses

Expenditure Budget	0002	6,827.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,827.18
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	6,827.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	11,310.00

Budget Uses

Expenditure Budget	0002	11,310.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,978.26
Operating Reserve	0961	2,262.00
Unreserved Fund Balance Reappropriated	0970	1,716.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,593.74
Total Estimated Revenues to Fund Adopted Budget	0004	11,310.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,440.85

Budget Uses

Expenditure Budget	0002	2,440.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,347.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,347.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	93.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,440.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	29,444.51

Budget Uses

Expenditure Budget	0002	29,444.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,244.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,244.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,444.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0370 Malmborg Elem

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61 Building Reserve Fund

Adopted Budget	0001	227,813.35

Budget Uses

Expenditure Budget	0002	227,813.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,778.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,778.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	5,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	31,758.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,277.00
District Mills	999	2.81
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.81
Total Estimated Revenues to Fund Adopted Budget	0004	227,813.35

Budget Report
FY 2027

36 Phillips

Submit ID: 0659-85356714

0659 Malta K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 365	150	7,872,899

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heathyr Knowles

(Signature) (Date)

Chairperson, School Trustees: Kyle Kluck

(Signature) (Date)

County Superintendent: Ann Wilson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-85356714

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,145,983.93	540,762.64	10%	10.51%	0.00	4,180,043.13	965,940.80	122.69
10 Transportation	710,000.00	142,000.00	20%	20.00%	264,792.41	186,785.24	258,422.35	32.82
11 Bus Depreciation Reserve	419,443.40	0.00	N/A	0.00%	212,629.69	0.00	206,813.71	26.27
13 Tuition	150,000.00		N/A		136,160.72	0.00	13,839.28	1.76
14 Retirement	650,000.00	130,000.00	20%	20.00%	47,769.04	602,230.96		
17 Adult Education	22,994.75	0.00	35%	0.00%	22,994.75	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103,447.76	0.00	N/A	0.00%	40,374.53	3,523.23	59,550.00	7.56
29 Flexibility	116,821.29	0.00	N/A	0.00%	86,093.87	30,727.42	0.00	0.00
61 Building Reserve	430,513.04	0.00	N/A	0.00%	191,978.04	110,828.00	127,707.00	16.22
Total of All Funds	7,749,204.17	812,762.64			1,002,793.05	5,114,137.98	1,632,273.14	207.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0659 Malta K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	278	*
E3	LORING K-8	8	*
M1	MALTA 7-8	79	*
H1	MALTA HS 9-12	150	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,006,723.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	360,380.00
D.	At Risk Student	(I-D)	19,981.08
E.	Indian Education For All	(I-E)	13,456.95
F.	American Indian Achievement Gap	(I-F)	23,040.00
G.	Data For Achievement	(I-G)	12,885.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	113,463.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	509
B.	BASE Budget Limit	(II-B)	3,994,763.94
C.	Maximum Budget Limit	(II-C)	4,919,426.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	924,662.91
E.	Adopted Budget	(II-E)	4,919,426.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,180,043.13
H.	Maximum Budget Limit	(II-H)	5,145,983.93
I.	Highest Budget Without a Vote	(II-I)	5,104,706.04
J.	Highest Budget	(II-J)	5,145,983.93
K.	Highest Voted Amount	(II-K)	41,277.89
L.	Amount Approved on Ballot by Voters	(II-L)	41,277.89
M.	Adopted Budget	(II-M)	5,145,983.93

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			514,598.39
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			26,164.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	26,164.25		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			540,762.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	79,761.40	33,702.00	113,463.40
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,904.56	13,480.80	45,385.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	253,346.00	375,333.00	628,679.00
F.	100% Of Per Student Entitlement	2,581,172.30	1,279,462.50	3,860,634.80
		2,834,518.30	1,654,795.50	4,489,313.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,000,584.96	584,142.81	1,584,727.77
H.	Special Education in BASE@40%	31,904.56	13,480.80	45,385.36
I.	Subsidized BASE Amount	1,032,489.52	597,623.61	1,630,113.13
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,145,983.93
	1. BASE Budget Limit	(V-A1)	4,180,043.13	
	2. Over-BASE Budget	(V-A2)	965,940.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,006,723.27
	1. Direct State Aid Paid By State	(V-B1)	2,006,723.27	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		360,380.00
D.	At Risk Student	(V-D)		19,981.08
E.	Indian Education For All	(V-E)		13,456.95
F.	American Indian Achievement Gap	(V-F)		23,040.00
G.	Data For Achievement	(V-G)		12,885.30

H.	Special Education Allowable Cost Payment	(V-H)		113,463.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,630,113.13
1.	Elementary County BASE Distribution	(V-L1)	1,032,489.52	
2.	High School County BASE Distribution	(V-L2)	597,623.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,180,043.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		965,940.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		965,940.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		122.69
1.	District Property Tax Levy Mills	(V-S1)	122.69	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		122.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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36 Phillips
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Submit ID: 0659-85356714

01 General Fund

Adopted Budget	0001	5,145,983.93

Budget Uses

Expenditure Budget	0002	5,145,983.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,006,723.27
Quality Educator	3111	360,380.00
At Risk Student	3112	19,981.08
Indian Education For All	3113	13,456.95
American Indian Achievement Gap	3114	23,040.00
State Special Education Allowable Cost Payment to Districts	3115	113,463.40
Data For Achievement	3116	12,885.30
Elementary County BASE Distribution	2250	1,032,489.52
High School County BASE Distribution	2260	597,623.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	965,940.80		
District Tax Levy			1110	965,940.80
Total Estimated Revenues to Fund Adopted Budget			0004	5,145,983.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	169,804.76
Contingency	0006	16,980.48
Over-Schedule	0011	523,214.76
Fund Balance for Budget	TFS48	406,792.41
Operating Reserve	0961	142,000.00
Unreserved Fund Balance Reappropriated	0970	264,792.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,696.31
State - On-Schedule Transportation Reimbursement	3210	140,088.93
District Tax Levy	1110	258,422.35
District Mills	999	32.82
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0659 Malta K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	419,443.40

Budget Uses

Expenditure Budget	0002	419,443.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,629.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,629.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	206,813.71
District Mills	999	26.27
Total Estimated Revenues to Fund Adopted Budget	0004	419,443.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Explorer E Class	2026	68,817.00	0.00	13,763.40	0.00
2016 Motor Coach - Activity Bus	2025	265,500.00	53,100.00	53,100.00	25,000.00
2025 Freightliner Chassis - South Wagner Route	2025	127,750.00	25,550.00	25,550.00	25,550.00
2014 MCI J4500 Bus A4	2023	202,000.00	121,200.00	40,400.00	25,000.00
2020 Ford Explorer E Class Spare	2023	60,269.00	36,160.60	12,053.80	12,053.80
2024 Ford Transit T350	2023	112,418.55	67,450.42	22,483.71	22,483.71
2019 Champion Defender Bus A6	2022	163,981.00	131,184.60	32,796.20	32,796.20
2010 International Route Bus Spare R8	2021	15,000.00	12,000.00	3,000.00	3,000.00
2012 Motor Coach Transit	2021	140,000.00	128,618.00	28,000.00	28,000.00
2017 Chevrolet Express	2020	59,000.00	59,000.00	11,800.00	11,800.00
2017 Chevrolet Express 2	2020	57,500.00	57,500.00	11,500.00	11,500.00
2018 Ford Expedition E Class R6	2020	48,150.00	48,150.00	9,630.00	9,630.00
2010 Thomas Bus A5	2016	102,400.00	153,600.00	N/A	NA
Total					206,813.71

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,160.72
Unreserved Fund Balance Reappropriated	0970	136,160.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,839.28
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	177,769.04
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	47,769.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	602,230.96
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,994.75

Budget Uses

Expenditure Budget	0002	22,994.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,994.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,994.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,994.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	103,447.76

Budget Uses

Expenditure Budget	0002	103,447.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,374.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,374.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,523.23
District Tax Levy	1110	59,550.00
District Mills	999	7.56
Total Estimated Revenues to Fund Adopted Budget	0004	103,447.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	116,821.29

Budget Uses

Expenditure Budget	0002	116,821.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,093.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,093.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	30,727.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116,821.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027

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61 Building Reserve Fund

Adopted Budget		0001	430,513.04

Budget Uses

Expenditure Budget		0002	430,513.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,978.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,978.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	110,828.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	127,707.00
District Mills		999	16.22
Building Reserve Voted Mills		0134	12.70
Building Reserve Permissive Mills		0135	3.52
Total Estimated Revenues to Fund Adopted Budget		0004	430,513.04

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,000,000.00	10	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

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0348 Manhattan High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	266	25,354,105

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Courtney Overbaugh

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0348 Manhattan High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,944,256.65	312,037.86	10%	10.60%	31,475.40	2,404,654.90	508,126.35	20.04
10 Transportation	226,044.90	45,208.98	20%	20.00%	9,839.14	48,233.88	167,971.88	6.63
11 Bus Depreciation Reserve	152,484.41	0.00	N/A	0.00%	8,439.41	0.00	144,045.00	5.68
13 Tuition	17,851.92		N/A		285.21	0.00	17,566.71	0.69
14 Retirement	483,000.00	96,600.00	20%	20.00%	104,283.21	378,716.79		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	8,590.84	0.00	6,409.16	0.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,328.29	0.00	N/A	0.00%	40,308.96	2,019.33	55,000.00	2.17
29 Flexibility	39,998.54	0.00	N/A	0.00%	12,672.42	27,326.12	0.00	0.00
61 Building Reserve	197,756.50	0.00	N/A	0.00%	129,121.50	50,795.78	17,839.22	0.70
Total of All Funds	4,173,721.21	459,096.84			345,016.09	2,911,746.80	916,958.32	36.16

50 Debt Service **Tax Jurisdiction**								
800	909,200.00	0.00	20-9-438	0.00%	33,241.93	0.00	875,958.07	34.55

Budget Report
FY 2027

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Submit ID: 0348-10386670

0348 Manhattan High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 266

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,178,530.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	173,761.60
D.	At Risk Student	(I-D)	3,470.45
E.	Indian Education For All	(I-E)	6,950.58
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	6,655.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	66,905.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	249
B.	BASE Budget Limit	(II-B)	2,242,452.09
C.	Maximum Budget Limit	(II-C)	2,875,656.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	508,126.35
E.	Adopted Budget	(II-E)	2,770,578.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,395,779.19
H.	Maximum Budget Limit	(II-H)	3,065,163.86
I.	Highest Budget Without a Vote	(II-I)	2,944,256.65
J.	Highest Budget	(II-J)	3,065,163.86
K.	Highest Voted Amount	(II-K)	120,907.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,944,256.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		294,425.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17,612.19
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17,612.19	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,475.40
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	31,475.40	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		343,513.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,944,256.65
	1. BASE Budget Limit	(V-A1)	2,395,779.19	
	2. Over-BASE Budget	(V-A2)	548,477.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,178,530.03
	1. Direct State Aid Paid By State	(V-B1)	1,178,530.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		173,761.60
D.	At Risk Student	(V-D)		3,470.45
E.	Indian Education For All	(V-E)		6,950.58
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		6,655.32
H.	Special Education Allowable Cost Payment	(V-H)		66,905.17
I.	Remaining Fund Balance Available	(V-I)		31,475.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,820.10
	1. Actual Non-Levy Revenue	(V-J1)	18,820.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		907,162.54
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	907,162.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,395,779.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,351.11
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	40,351.11	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		508,126.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		548,477.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.04
	1. District Property Tax Levy Mills	(V-S1)	20.04	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0348 Manhattan High School

01 General Fund

Adopted Budget	0001	2,944,256.65

Budget Uses

Expenditure Budget	0002	2,944,256.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,475.40
Direct State Aid	3110	1,178,530.03
Quality Educator	3111	173,761.60
At Risk Student	3112	3,470.45
Indian Education For All	3113	6,950.58
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	66,905.17
Data For Achievement	3116	6,655.32
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	907,162.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,646.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,173.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	40,351.11
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	508,126.35		
District Tax Levy			1110	508,126.35
Total Estimated Revenues to Fund Adopted Budget			0004	2,944,256.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	226,044.90

Budget Uses

Expenditure Budget	0002	226,044.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,848.98
Contingency	0006	4,384.90
Over-Schedule	0011	177,811.02
Fund Balance for Budget	TFS48	55,048.12
Operating Reserve	0961	45,208.98
Unreserved Fund Balance Reappropriated	0970	9,839.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,058.47
State - On-Schedule Transportation Reimbursement	3210	36,175.41
District Tax Levy	1110	167,971.88
District Mills	999	6.63
Total Estimated Revenues to Fund Adopted Budget	0004	226,044.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,484.41

Budget Uses

Expenditure Budget	0002	152,484.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,439.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,439.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	144,045.00
District Mills	999	5.68
Total Estimated Revenues to Fund Adopted Budget	0004	152,484.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 FREIGHTLINER GLAVEL BUS	2026	283,793.00	0.00	56,758.60	56,758.60
2025 ULTRA COACH DXL BUS	2026	436,432.00	0.00	87,286.40	87,286.40
Total					144,045.00

13 Tuition Fund

Adopted Budget	0001	17,851.92

Budget Uses

Expenditure Budget	0002	17,851.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285.21
Unreserved Fund Balance Reappropriated	0970	285.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,566.71
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	17,851.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	483,000.00

Budget Uses

Expenditure Budget	0002	483,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,883.21
Operating Reserve	0961	96,600.00
Unreserved Fund Balance Reappropriated	0970	104,283.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	378,716.79
Total Estimated Revenues to Fund Adopted Budget	0004	483,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,840.84
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	8,590.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,409.16
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	97,328.29

Budget Uses

Expenditure Budget	0002	97,328.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,308.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,308.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,019.33
District Tax Levy	1110	55,000.00
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	97,328.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	39,998.54

Budget Uses

Expenditure Budget	0002	39,998.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,672.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,672.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,326.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,998.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0348 Manhattan High School

50 Debt Service Fund

800

Taxable Value		25,354,105.00
Adopted Budget	0001	909,200.00

Budget Uses

Expenditure Budget	0002	909,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,241.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,241.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	875,958.07
Jurisdiction Mills	999	34.55
Total Estimated Revenues to Fund Adopted Budget	0004	909,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	4,685,000.00	430,000.00	205,200.00	500.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	2,015,000.00	185,000.00	88,000.00	500.00
Total Bond Requirements							909,200.00
Total Debt Service Requirements						0002	909,200.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	197,756.50

Budget Uses

Expenditure Budget		0002	197,756.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	129,121.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	129,121.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,795.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,839.22
District Mills		999	0.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.70
Total Estimated Revenues to Fund Adopted Budget		0004	197,756.50

Budget Report
FY 2027

16 Gallatin

0347 Manhattan School

Submit ID: 0347-76448777

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	491	N/A	17,133,285

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Courtney Overbaugh

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0347-76448777

0347 Manhattan School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,448,230.65	450,191.76	10%	10.12%	18,240.16	3,701,074.11	728,916.38	42.54
10 Transportation	334,379.97	66,875.99	20%	20.00%	13,353.71	69,409.71	251,616.55	14.69
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	141,927.05		N/A		34,897.24	0.00	107,029.81	6.25
14 Retirement	650,000.00	130,000.00	20%	20.00%	106,584.46	543,415.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	181,256.40	0.00	N/A	0.00%	68,282.40	2,974.00	110,000.00	6.42
29 Flexibility	13,437.81	0.00	N/A	0.00%	6,653.78	6,784.03	0.00	0.00
61 Building Reserve	488,842.93	0.00	N/A	0.00%	393,872.93	69,686.91	25,283.09	1.48
Total of All Funds	6,258,074.81	647,067.75			641,884.68	4,393,344.30	1,222,845.83	71.38

50 Debt Service **Tax Jurisdiction**								
700	591,900.00	0.00	20-9-438	0.00%	71,340.01	0.00	520,559.99	30.38

Budget Report
FY 2027

16 Gallatin

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0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	343
M1	MANHATTAN 7-8	148

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,673,034.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	298,269.97
D.	At Risk Student	(I-D)	7,421.75
E.	Indian Education For All	(I-E)	12,829.83
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	12,284.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	144,343.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	478
B.	BASE Budget Limit	(II-B)	3,380,310.26
C.	Maximum Budget Limit	(II-C)	4,334,576.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	728,916.38
E.	Adopted Budget	(II-E)	4,134,226.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,528,413.79
H.	Maximum Budget Limit	(II-H)	4,513,688.84
I.	Highest Budget Without a Vote	(II-I)	4,448,230.65
J.	Highest Budget	(II-J)	4,513,688.84
K.	Highest Voted Amount	(II-K)	65,458.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,448,230.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		444,823.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,368.69
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,368.69	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,240.16
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	18,240.16	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		468,431.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,448,230.65
	1. BASE Budget Limit	(V-A1)	3,528,413.79	
	2. Over-BASE Budget	(V-A2)	919,816.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,673,034.91
	1. Direct State Aid Paid By State	(V-B1)	1,673,034.91	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		298,269.97
D.	At Risk Student	(V-D)		7,421.75
E.	Indian Education For All	(V-E)		12,829.83
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		12,284.82
H.	Special Education Allowable Cost Payment	(V-H)		144,343.93
I.	Remaining Fund Balance Available	(V-I)		18,240.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		38,023.27
	1. Actual Non-Levy Revenue	(V-J1)	38,023.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,322,685.15
	1. Elementary County BASE Distribution	(V-L1)	1,322,685.15	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,528,413.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		190,900.48
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	190,900.48	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		728,916.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		919,816.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		42.54
1.	District Property Tax Levy Mills	(V-S1)	42.54	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		42.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0347 Manhattan School

Submit ID: 0347-76448777

01 General Fund

Adopted Budget	0001	4,448,230.65

Budget Uses

Expenditure Budget	0002	4,448,230.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,240.16
Direct State Aid	3110	1,673,034.91
Quality Educator	3111	298,269.97
At Risk Student	3112	7,421.75
Indian Education For All	3113	12,829.83
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	144,343.93
Data For Achievement	3116	12,284.82
Elementary County BASE Distribution	2250	1,322,685.15
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,307.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,715.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	190,900.48
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	728,916.38		
District Tax Levy			1110	728,916.38
Total Estimated Revenues to Fund Adopted Budget			0004	4,448,230.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	334,379.97

Budget Uses

Expenditure Budget	0002	334,379.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,099.74
Contingency	0006	6,309.97
Over-Schedule	0011	264,970.26
Fund Balance for Budget	TFS48	80,229.70
Operating Reserve	0961	66,875.99
Unreserved Fund Balance Reappropriated	0970	13,353.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,352.42
State - On-Schedule Transportation Reimbursement	3210	52,057.29
District Tax Levy	1110	251,616.55
District Mills	999	14.69
Total Estimated Revenues to Fund Adopted Budget	0004	334,379.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	141,927.05

Budget Uses

Expenditure Budget	0002	141,927.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,897.24
Unreserved Fund Balance Reappropriated	0970	34,897.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,029.81
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	141,927.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	236,584.46
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	106,584.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	543,415.54
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	181,256.40

Budget Uses

Expenditure Budget	0002	181,256.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,282.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,282.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,974.00
District Tax Levy	1110	110,000.00
District Mills	999	6.42
Total Estimated Revenues to Fund Adopted Budget	0004	181,256.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	13,437.81

Budget Uses

Expenditure Budget	0002	13,437.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,653.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,653.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,784.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,437.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

700

Taxable Value		17,133,285.00
Adopted Budget	0001	591,900.00

Budget Uses

Expenditure Budget	0002	591,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,340.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,340.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	520,559.99
Jurisdiction Mills	999	30.38
Total Estimated Revenues to Fund Adopted Budget	0004	591,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	295,000.00	55,000.00	10,500.00	500.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	3,890,000.00	355,000.00	170,400.00	500.00
Total Bond Requirements							591,900.00
Total Debt Service Requirements						0002	591,900.00

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61 Building Reserve Fund

Adopted Budget	0001	488,842.93

Budget Uses

Expenditure Budget	0002	488,842.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	393,872.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	393,872.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	69,686.91
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	25,283.09
District Mills	999	1.48
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	488,842.93

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 159	N/A	21,309,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannon Kvaalen

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,373,264.41	137,326.44	10%	10.00%	0.00	1,234,083.11	139,181.30	6.53
10 Transportation	152,120.00	24,020.00	20%	15.79%	5,578.02	124,097.04	22,444.94	1.05
11 Bus Depreciation Reserve	3,971.83	0.00	N/A	0.00%	2,971.83	0.00	1,000.00	0.05
13 Tuition	61,181.07		N/A		14,718.71	0.00	46,462.36	2.18
14 Retirement	205,005.99	41,001.20	20%	20.00%	21,320.06	183,685.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,163.24	0.00	N/A	0.00%	126.25	1,036.99	0.00	0.00
29 Flexibility	0.37	0.00	N/A	0.00%	0.37	0.00	0.00	0.00
61 Building Reserve	121,874.46	0.00	N/A	0.00%	62,899.46	33,649.83	25,325.17	1.19
Total of All Funds	1,918,581.37	202,347.64			107,614.70	1,576,552.90	234,413.77	11.00

50 Debt Service Tax Jurisdiction								
Marion	36,300.00	567.98	20-9-438	1.56%	0.00	0.00	36,300.00	1.70

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	125 *
M1	MARION 7-8	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	587,128.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	102,464.80
D.	At Risk Student	(I-D)	17,532.54
E.	Indian Education For All	(I-E)	4,154.67
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	3,978.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,015.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,425.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	165
B.	BASE Budget Limit	(II-B)	1,241,497.20
C.	Maximum Budget Limit	(II-C)	1,556,868.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	1,380,678.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,230,303.65
H.	Maximum Budget Limit	(II-H)	1,560,517.74
I.	Highest Budget Without a Vote	(II-I)	1,373,264.41
J.	Highest Budget	(II-J)	1,560,517.74
K.	Highest Voted Amount	(II-K)	187,253.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,373,264.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		137,326.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,326.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,373,264.41
1.	BASE Budget Limit	(V-A1)	1,230,303.65	
2.	Over-BASE Budget	(V-A2)	142,960.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		587,128.46
1.	Direct State Aid Paid By State	(V-B1)	587,128.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		102,464.80
D.	At Risk Student	(V-D)		17,532.54
E.	Indian Education For All	(V-E)		4,154.67
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		3,978.18
H.	Special Education Allowable Cost Payment	(V-H)		33,015.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,324.73
1.	Actual Non-Levy Revenue	(V-J1)	8,324.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		471,912.51
1.	Elementary County BASE Distribution	(V-L1)	471,912.50	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,230,303.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,779.47
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	3,779.47	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		142,960.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		6.53
	1. District Property Tax Levy Mills	(V-S1)	6.53	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		6.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,373,264.41

Budget Uses

Expenditure Budget	0002	1,373,264.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	587,128.46
Quality Educator	3111	102,464.80
At Risk Student	3112	17,532.54
Indian Education For All	3113	4,154.67
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	33,015.76
Data For Achievement	3116	3,978.18
Elementary County BASE Distribution	2250	471,912.50
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,324.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,779.47
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	139,181.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,373,264.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	152,120.00

Budget Uses

Expenditure Budget	0002	152,120.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,815.50
Contingency	0006	11,281.55
Over-Schedule	0011	28,022.95
Fund Balance for Budget	TFS48	29,598.02
Operating Reserve	0961	24,020.00
Unreserved Fund Balance Reappropriated	0970	5,578.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,024.26
State - On-Schedule Transportation Reimbursement	3210	93,072.78
District Tax Levy	1110	22,444.94
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	152,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	3,971.83

Budget Uses

Expenditure Budget	0002	3,971.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,971.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,971.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,000.00
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	3,971.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 International American Bus	2023	5,000.00	3,000.00	1,000.00	1,000.00
Total					1,000.00

Budget Report
FY 2027
15 Flathead
0341 Marion Elem

Submit ID: 0341-81195959

13 Tuition Fund

Adopted Budget	0001	61,181.07

Budget Uses

Expenditure Budget	0002	61,181.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,718.71
Unreserved Fund Balance Reappropriated	0970	14,718.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,462.36
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	61,181.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0341 Marion Elem

Submit ID: 0341-81195959

14 Retirement Fund

Adopted Budget	0001	205,005.99

Budget Uses

Expenditure Budget	0002	205,005.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,321.26
Operating Reserve	0961	41,001.20
Unreserved Fund Balance Reappropriated	0970	21,320.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	183,685.93
Total Estimated Revenues to Fund Adopted Budget	0004	205,005.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,163.24

Budget Uses

Expenditure Budget	0002	1,163.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,036.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,163.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.37

Budget Uses

Expenditure Budget	0002	0.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0341 Marion Elem

Submit ID: 0341-81195959

50 Debt Service Fund

Marion

Taxable Value		21,309,036.00
Adopted Budget	0001	36,300.00

Budget Uses

Expenditure Budget	0002	36,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	567.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	567.98
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,300.00
Jurisdiction Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	36,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	155,000.00	30,000.00	5,550.00	750.00
Total Bond Requirements							36,300.00
Total Debt Service Requirements						0002	36,300.00

Budget Report
FY 2027

15 Flathead

0341 Marion Elem

Submit ID: 0341-81195959

61 Building Reserve Fund

Adopted Budget	0001	121,874.46

Budget Uses

Expenditure Budget	0002	121,874.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,899.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,899.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,649.83
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	25,325.17
District Mills	999	1.19
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	121,874.46

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 19	N/A	2,243,095

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannen Rohrich

(Signature) (Date)

Chairperson, School Trustees: Pamela Willson

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	199,599.12	20,504.37	10%	10.27%	3,048.85	184,191.51	12,358.76	5.51
10 Transportation	45,000.00	5,198.79	20%	11.55%	0.00	22,920.75	22,079.25	9.84
11 Bus Depreciation Reserve	43,446.07	0.00	N/A	0.00%	41,446.07	0.00	2,000.00	0.89
13 Tuition	3,750.28		N/A		0.00	0.00	3,750.28	1.67
14 Retirement	25,000.00	5,000.00	20%	20.00%	3,835.36	21,164.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,745.41	0.00	N/A	0.00%	3,589.88	155.53	0.00	0.00
29 Flexibility	497.43	0.00	N/A	0.00%	497.43	0.00	0.00	0.00
61 Building Reserve	108,776.87	0.00	N/A	0.00%	66,016.87	34,208.00	8,552.00	3.81
Total of All Funds	429,815.18	30,703.16			118,434.46	262,640.43	48,740.29	21.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0530-41057846

0530 McCormick Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	84,773.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,376.00
D.	At Risk Student	(I-D)	4,578.58
E.	Indian Education For All	(I-E)	496.47
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	475.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	207,787.59
C.	Maximum Budget Limit	(II-C)	255,086.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	220,146.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	184,521.20
H.	Maximum Budget Limit	(II-H)	225,866.84
I.	Highest Budget Without a Vote	(II-I)	199,599.12
J.	Highest Budget	(II-J)	225,866.84
K.	Highest Voted Amount	(II-K)	26,267.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	199,599.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,959.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		544.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	544.46	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,048.85
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,048.85	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,553.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		199,599.12
	1. BASE Budget Limit	(V-A1)	184,521.20	
	2. Over-BASE Budget	(V-A2)	15,077.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		84,773.01
	1. Direct State Aid Paid By State	(V-B1)	84,773.01	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,376.00
D.	At Risk Student	(V-D)		4,578.58
E.	Indian Education For All	(V-E)		496.47
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		475.38
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		3,048.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,750.42
	1. Actual Non-Levy Revenue	(V-J1)	1,750.42	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		63,494.84
	1. Elementary County BASE Distribution	(V-L1)	63,494.84	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		184,521.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,719.16
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	2,719.16	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,077.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.51
	1. District Property Tax Levy Mills	(V-S1)	5.51	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

01 General Fund

Adopted Budget	0001	199,599.12

Budget Uses

Expenditure Budget	0002	199,599.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,048.85
Direct State Aid	3110	84,773.01
Quality Educator	3111	23,376.00
At Risk Student	3112	4,578.58
Indian Education For All	3113	496.47
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	475.38
Elementary County BASE Distribution	2250	63,494.84
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,750.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,719.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	12,358.76
Total Estimated Revenues to Fund Adopted Budget			0004	199,599.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

10 Transportation Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,837.04
Contingency	0006	2,083.70
Over-Schedule	0011	22,079.26
Fund Balance for Budget	TFS48	5,198.79
Operating Reserve	0961	5,198.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,730.18
State - On-Schedule Transportation Reimbursement	3210	17,190.57
District Tax Levy	1110	22,079.25
District Mills	999	9.84
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	43,446.07

Budget Uses

Expenditure Budget	0002	43,446.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,446.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,446.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	43,446.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 IC CE	2021	10,000.00	8,000.00	2,000.00	2,000.00
2001 International Diesel School Bus	2012	18,750.00	28,125.00	N/A	NA
Total					2,000.00

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

13 Tuition Fund

Adopted Budget	0001	3,750.28

Budget Uses

Expenditure Budget	0002	3,750.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,750.28
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	3,750.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,835.36
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	3,835.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,164.64
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,745.41

Budget Uses

Expenditure Budget	0002	3,745.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,589.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,589.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	155.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,745.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	497.43

Budget Uses

Expenditure Budget	0002	497.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	497.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-41057846

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

Submit ID: 0530-41057846

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	108,776.87

Budget Uses

Expenditure Budget		0002	108,776.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,016.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,016.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,208.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,552.00
District Mills		999	3.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.81
Total Estimated Revenues to Fund Adopted Budget		0004	108,776.87

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	5,022,101

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Austin Stoltzfus

(Signature) (Date)

County Superintendent: Matt Kleinsasser

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	152,146.13	12,962.67	10%	8.52%	0.00	133,553.00	18,593.13	3.70
10 Transportation	2,625.62	0.00	20%	0.00%	2,625.62	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	11,632.87		N/A		0.00	0.00	11,632.87	2.32
14 Retirement	20,000.00	4,000.00	20%	20.00%	1,626.59	18,373.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	535.44	0.00	N/A	0.00%	431.78	103.66	0.00	0.00
29 Flexibility	8,490.28	0.00	N/A	0.00%	8,490.28	0.00	0.00	0.00
61 Building Reserve	74,814.58	0.00	N/A	0.00%	49,814.58	20,000.00	5,000.00	1.00
Total of All Funds	270,244.92	16,962.67			62,988.85	172,030.07	35,226.00	7.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	228.87
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	119,413.38
C.	Maximum Budget Limit	(II-C)	147,929.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,436.55
E.	Adopted Budget	(II-E)	144,849.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	122,984.19
H.	Maximum Budget Limit	(II-H)	152,146.13
I.	Highest Budget Without a Vote	(II-I)	152,146.13
J.	Highest Budget	(II-J)	152,146.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	152,146.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,962.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,962.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		152,146.13
1.	BASE Budget Limit	(V-A1)	122,984.19	
2.	Over-BASE Budget	(V-A2)	29,161.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		228.87
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		723.51
1.	Actual Non-Levy Revenue	(V-J1)	723.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		45,872.82
1.	Elementary County BASE Distribution	(V-L1)	45,872.83	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		122,984.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,568.80
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	10,568.80	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,593.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,161.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.70
	1. District Property Tax Levy Mills	(V-S1)	3.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	152,146.13

Budget Uses

Expenditure Budget	0002	152,146.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	15,584.00
At Risk Student	3112	228.87
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	45,872.83
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	723.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,568.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	18,593.13		
District Tax Levy			1110	18,593.13
Total Estimated Revenues to Fund Adopted Budget			0004	152,146.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,625.62

Budget Uses

Expenditure Budget	0002	2,625.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,625.62
Fund Balance for Budget	TFS48	2,625.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,625.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,625.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

13 Tuition Fund

Adopted Budget	0001	11,632.87

Budget Uses

Expenditure Budget	0002	11,632.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,632.87
District Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	11,632.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,626.59
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	1,626.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,373.41
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	535.44

Budget Uses

Expenditure Budget	0002	535.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	431.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	431.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	103.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	535.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

29 Flexibility Fund

Adopted Budget	0001	8,490.28

Budget Uses

Expenditure Budget	0002	8,490.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,490.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,490.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,490.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-81351627

61 Building Reserve Fund

Adopted Budget	0001	74,814.58

Budget Uses

Expenditure Budget	0002	74,814.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,814.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,814.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	20,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	5,000.00
District Mills	999	1.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,814.58

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	67	*	25	4,062,509

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marottek

(Signature) (Date)

Chairperson, School Trustees: Jason Kelm

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,549,949.07	154,994.91	10%	10.00%	8,093.72	1,247,981.56	293,873.79	72.34
10 Transportation	270,000.00	54,000.00	20%	20.00%	70,623.20	84,310.59	115,066.21	28.32
11 Bus Depreciation Reserve	252,304.44	0.00	N/A	0.00%	102,304.44	0.00	150,000.00	36.92
13 Tuition	123,412.09		N/A		118.06	0.00	123,294.03	30.35
14 Retirement	290,000.00	58,000.00	20%	20.00%	34,898.80	255,101.20		
17 Adult Education	23,582.53	0.00	35%	0.00%	23,582.53	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	126,444.61	0.00	N/A	0.00%	97,392.61	4,052.00	25,000.00	6.15
29 Flexibility	402,165.95	0.00	N/A	0.00%	197,165.95	205,000.00	0.00	0.00
61 Building Reserve	428,833.10	0.00	N/A	0.00%	288,483.10	70,350.00	70,000.00	17.23
Total of All Funds	3,466,691.79	266,994.91			822,662.41	1,866,795.35	777,234.03	191.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	50
M1	MEDICINE LAKE 7-8	17
H1	MEDICINE LAKE HS 9-12	25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	561,833.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,568.00
D.	At Risk Student	(I-D)	2,904.27
E.	Indian Education For All	(I-E)	2,403.96
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	2,301.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,905.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,111.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	1,210,338.99
C.	Maximum Budget Limit	(II-C)	1,503,393.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	308,170.67
E.	Adopted Budget	(II-E)	1,518,509.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,248,112.22
H.	Maximum Budget Limit	(II-H)	1,546,301.78
I.	Highest Budget Without a Vote	(II-I)	1,549,949.07
J.	Highest Budget	(II-J)	1,549,949.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,549,949.07

Budget Report
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46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		154,994.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,093.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,093.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,088.63

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	53,307.29	19,597.83	72,905.12
B.	Special Education RSBG to Coop	3,763.39	1,348.08	5,111.47
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,828.27	8,378.36	31,206.64

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	479,876.00	214,025.00	693,901.00
		667,540.00	589,358.00	1,256,898.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	235,641.62	208,043.37	443,684.99
H.	Special Education in BASE@40%	22,828.27	8,378.36	31,206.64
I.	Subsidized BASE Amount	258,469.89	216,421.73	474,891.63
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,549,949.07
1.	BASE Budget Limit	(V-A1)	1,248,112.22	
2.	Over-BASE Budget	(V-A2)	301,836.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		561,833.41
1.	Direct State Aid Paid By State	(V-B1)	561,833.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,568.00
D.	At Risk Student	(V-D)		2,904.27
E.	Indian Education For All	(V-E)		2,403.96
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		2,301.84

H.	Special Education Allowable Cost Payment	(V-H)		72,905.12
I.	Remaining Fund Balance Available	(V-I)		8,093.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		42,794.75
	1. Actual Non-Levy Revenue	(V-J1)	9,913.66	
	2. Anticipated Non-Levy Revenue	(V-J2)	32,881.09	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		424,003.15
	1. Elementary County BASE Distribution	(V-L1)	230,990.12	
	2. High School County BASE Distribution	(V-L2)	193,013.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,248,112.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,963.06
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	7,963.06	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		293,873.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		301,836.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		72.34
	1. District Property Tax Levy Mills	(V-S1)	72.34	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		72.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

01 General Fund

Adopted Budget	0001	1,549,949.07

Budget Uses

Expenditure Budget	0002	1,549,949.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,093.72
Direct State Aid	3110	561,833.41
Quality Educator	3111	128,568.00
At Risk Student	3112	2,904.27
Indian Education For All	3113	2,403.96
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	72,905.12
Data For Achievement	3116	2,301.84
Elementary County BASE Distribution	2250	230,990.12
High School County BASE Distribution	2260	193,013.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	1,249.14
Interest Earnings	1510	8,645.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	19.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	32,881.09
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0822 Medicine Lake K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,963.06
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	293,873.79		
District Tax Levy			1110	293,873.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,549,949.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

46 Sheridan

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0822 Medicine Lake K-12 Schools

10 Transportation Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,827.80
Contingency	0006	7,482.78
Over-Schedule	0011	187,689.42
Fund Balance for Budget	TFS48	124,623.20
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	70,623.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,577.64
State - On-Schedule Transportation Reimbursement	3210	61,732.95
District Tax Levy	1110	115,066.21
District Mills	999	28.32
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	252,304.44

Budget Uses

Expenditure Budget	0002	252,304.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,304.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,304.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	150,000.00
District Mills	999	36.92
Total Estimated Revenues to Fund Adopted Budget	0004	252,304.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition Max	2023	71,659.00	0.00	14,331.80	14,331.80
2023 Ford Expedition Max	2023	75,544.00	0.00	15,108.80	15,108.80
2023 IH - 4DRBUC8P1PB273006	2023	91,500.00	18,300.00	18,300.00	18,300.00
2023 IH - 4DRBUC8PXPB273005	2023	91,800.00	18,360.00	18,360.00	11,956.40
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	55,397.00	19,200.00	19,200.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	56,762.00	18,921.00	18,921.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	62,342.00	19,114.00	19,114.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	61,190.00	18,730.00	18,730.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	48,014.00	14,338.00	14,338.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	97,925.00	24,780.00	0.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	68,511.40	11,840.00	0.00
Total					150,000.00

13 Tuition Fund

Adopted Budget	0001	123,412.09

Budget Uses

Expenditure Budget	0002	123,412.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118.06
Unreserved Fund Balance Reappropriated	0970	118.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,294.03
District Mills	999	30.35
Total Estimated Revenues to Fund Adopted Budget	0004	123,412.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

46 Sheridan

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0822 Medicine Lake K-12 Schools

14 Retirement Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,898.80
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	34,898.80

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	252,101.20
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,582.53

Budget Uses

Expenditure Budget	0002	23,582.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,582.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,582.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,582.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

28 Technology Fund

Adopted Budget	0001	126,444.61

Budget Uses

Expenditure Budget	0002	126,444.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,392.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,392.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,052.00
District Tax Levy	1110	25,000.00
District Mills	999	6.15
Total Estimated Revenues to Fund Adopted Budget	0004	126,444.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	402,165.95

Budget Uses

Expenditure Budget	0002	402,165.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,165.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,165.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	402,165.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

46 Sheridan

Submit ID: 0822-32273676

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	428,833.10

Budget Uses

Expenditure Budget	0002	428,833.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,483.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,483.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	70,350.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	70,000.00
District Mills		999	17.23
Building Reserve Voted Mills		0134	12.31
Building Reserve Permissive Mills		0135	4.92
Total Estimated Revenues to Fund Adopted Budget		0004	428,833.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	50,000.00	1	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2027

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-78267473

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	803,131

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kathy Chatriand

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-78267473

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	74,957.72	0.00	N/A	0.00%	74,957.72	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	74,957.72	0.00			74,957.72	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-78267473

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	74,957.72

Budget Uses

Expenditure Budget	0002	74,957.72
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	74,957.72
Fund Balance for Budget	TFS48	74,957.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,957.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,957.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-78267473

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	42	N/A	2,186,568

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	36	N/A	1,403,355
Non-located - 44 Rosebud	6	N/A	783,213

The final budget is approved as set forth in this document.

Certification

District Clerk: Brayden Wacker

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	494,412.98	16,975.46	10%	3.43%	0.00	457,432.08	36,980.90	16.91
10 Transportation	95,000.00	0.00	20%	0.00%	0.00	39,295.11	55,704.89	25.48
11 Bus Depreciation Reserve	146,658.70	0.00	N/A	0.00%	131,658.70	0.00	15,000.00	6.86
13 Tuition	10,563.60		N/A		10,563.60	0.00	0.00	0.00
14 Retirement	83,000.00	14,339.58	20%	17.28%	0.00	83,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,440.17	0.00	N/A	0.00%	1,101.61	385.56	9,953.00	4.55
29 Flexibility	85,118.55	0.00	N/A	0.00%	118.55	85,000.00	0.00	0.00
61 Building Reserve	69,884.30	0.00	N/A	0.00%	25,054.30	35,864.00	8,966.00	4.10
Total of All Funds	996,078.30	31,315.04			168,496.76	700,976.75	126,604.79	57.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	30
M1	MELSTONE 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	219,511.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,715.58
D.	At Risk Student	(I-D)	2,597.76
E.	Indian Education For All	(I-E)	1,097.46
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,050.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,077.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,359.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	451,560.47
C.	Maximum Budget Limit	(II-C)	552,017.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,602.34
E.	Adopted Budget	(II-E)	556,162.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	457,432.08
H.	Maximum Budget Limit	(II-H)	561,309.62
I.	Highest Budget Without a Vote	(II-I)	494,412.98
J.	Highest Budget	(II-J)	562,677.96
K.	Highest Voted Amount	(II-K)	68,264.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	494,412.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,975.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,975.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		494,412.98
1.	BASE Budget Limit	(V-A1)	457,432.08	
2.	Over-BASE Budget	(V-A2)	36,980.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		219,511.87
1.	Direct State Aid Paid By State	(V-B1)	219,511.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,715.58
D.	At Risk Student	(V-D)		2,597.76
E.	Indian Education For All	(V-E)		1,097.46
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,050.84
H.	Special Education Allowable Cost Payment	(V-H)		7,077.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,480.60
1.	Actual Non-Levy Revenue	(V-J1)	1,480.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		175,644.55
1.	Elementary County BASE Distribution	(V-L1)	175,644.55	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		457,432.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	5,000.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		31,980.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		36,980.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.91
	1. District Property Tax Levy Mills	(V-S1)	14.62	
	2. Flexible Non-Voted Levy Authority	(V-S2)	2.29	
T.	Total General Fund Mills	(V-T)		16.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

01 General Fund

Adopted Budget	0001	494,412.98

Budget Uses

Expenditure Budget	0002	494,412.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	219,511.87
Quality Educator	3111	48,715.58
At Risk Student	3112	2,597.76
Indian Education For All	3113	1,097.46
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	7,077.42
Data For Achievement	3116	1,050.84
Elementary County BASE Distribution	2250	175,644.55
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,057.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	423.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	36,980.90	
District Tax Levy		1110	36,980.90
Total Estimated Revenues to Fund Adopted Budget		0004	494,412.98
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,722.82
Contingency	0006	3,572.28
Over-Schedule	0011	55,704.90
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,823.77
State - On-Schedule Transportation Reimbursement	3210	29,471.34
District Tax Levy	1110	55,704.89
District Mills	999	25.48
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	146,658.70

Budget Uses

Expenditure Budget	0002	146,658.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,658.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,658.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,000.00
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	146,658.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Turtle Top Coach Bus	2025	94,118.00	0.00	18,823.60	0.00
Bluebird Yellow Activity Bus	2019	56,450.00	22,580.00	11,290.00	0.00
2014 54 Passenger International #3648	2014	28,713.43	24,899.42	5,742.69	5,720.12
2014 64 Pass. International #2060	2013	46,399.38	37,096.95	9,279.88	9,279.88
Total					15,000.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

13 Tuition Fund

Adopted Budget	0001	10,563.60

Budget Uses

Expenditure Budget	0002	10,563.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,563.60
Unreserved Fund Balance Reappropriated	0970	10,563.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,563.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

14 Retirement Fund

Adopted Budget	0001	83,000.00

Budget Uses

Expenditure Budget	0002	83,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,339.58
Operating Reserve	0961	14,339.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	83,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

28 Technology Fund

Adopted Budget	0001	11,440.17

Budget Uses

Expenditure Budget	0002	11,440.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,101.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,101.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	385.56
District Tax Levy	1110	9,953.00
District Mills	999	4.55
Total Estimated Revenues to Fund Adopted Budget	0004	11,440.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

29 Flexibility Fund

Adopted Budget	0001	85,118.55

Budget Uses

Expenditure Budget	0002	85,118.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	85,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,118.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-37562534

61 Building Reserve Fund

Adopted Budget	0001	69,884.30

Budget Uses

Expenditure Budget	0002	69,884.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,054.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,054.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	35,864.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,966.00
District Mills	999	4.10
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	69,884.30

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	33	918,861

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	27	705,678
Non-located - 44 Rosebud	N/A	6	213,183

The final budget is approved as set forth in this document.

Certification

District Clerk: Brayden Wacker

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	613,138.43	61,313.84	10%	10.00%	2,283.54	577,469.31	33,385.58	36.33
10 Transportation	95,000.00	2,096.77	20%	2.21%	0.00	38,203.63	56,796.37	61.81
11 Bus Depreciation Reserve	112,439.14	0.00	N/A	0.00%	97,439.14	0.00	15,000.00	16.32
13 Tuition	14,547.25		N/A		14,547.25	0.00	0.00	0.00
14 Retirement	77,000.00	14,611.43	20%	18.98%	0.00	77,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,278.13	0.00	N/A	0.00%	3,836.67	488.46	9,953.00	10.83
29 Flexibility	92,335.12	0.00	N/A	0.00%	17,335.12	75,000.00	0.00	0.00
61 Building Reserve	49,521.76	0.00	N/A	0.00%	5,611.76	35,128.00	8,782.00	9.56
Total of All Funds	1,068,259.83	78,022.04			141,053.48	803,289.40	123,916.95	134.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	294,027.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,004.13
D.	At Risk Student	(I-D)	2,829.16
E.	Indian Education For All	(I-E)	862.29
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	825.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,392.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,797.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	571,245.35
C.	Maximum Budget Limit	(II-C)	704,682.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,385.58
E.	Adopted Budget	(II-E)	664,630.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	579,525.46
H.	Maximum Budget Limit	(II-H)	715,395.32
I.	Highest Budget Without a Vote	(II-I)	613,138.43
J.	Highest Budget	(II-J)	715,395.32
K.	Highest Voted Amount	(II-K)	102,256.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	613,138.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,313.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,283.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	227.39	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,056.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,597.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		613,138.43
1.	BASE Budget Limit	(V-A1)	579,525.46	
2.	Over-BASE Budget	(V-A2)	33,612.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		294,027.66
1.	Direct State Aid Paid By State	(V-B1)	294,027.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,004.13
D.	At Risk Student	(V-D)		2,829.16
E.	Indian Education For All	(V-E)		862.29
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		825.66
H.	Special Education Allowable Cost Payment	(V-H)		5,392.32
I.	Remaining Fund Balance Available	(V-I)		2,056.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,030.81
1.	Actual Non-Levy Revenue	(V-J1)	8,030.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		224,985.28
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	224,985.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		579,525.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		227.39
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	227.39	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,385.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,612.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		36.33
	1. District Property Tax Levy Mills	(V-S1)	36.33	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		36.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	613,138.43

Budget Uses

Expenditure Budget	0002	613,138.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,283.54
Direct State Aid	3110	294,027.66
Quality Educator	3111	40,004.13
At Risk Student	3112	2,829.16
Indian Education For All	3113	862.29
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	5,392.32
Data For Achievement	3116	825.66
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	224,985.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,967.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	63.12
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	33,385.58		
District Tax Levy			1110	33,385.58
Total Estimated Revenues to Fund Adopted Budget			0004	613,138.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,730.57
Contingency	0006	3,473.06
Over-Schedule	0011	56,796.37
Fund Balance for Budget	TFS48	2,096.77
Operating Reserve	0961	2,096.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,550.90
State - On-Schedule Transportation Reimbursement	3210	28,652.73
District Tax Levy	1110	56,796.37
District Mills	999	61.81
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	112,439.14

Budget Uses

Expenditure Budget	0002	112,439.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,439.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,439.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,000.00
District Mills	999	16.32
Total Estimated Revenues to Fund Adopted Budget	0004	112,439.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Turtle Top Coach Bus	2025	94,118.00	0.00	18,823.60	0.00
2018 Ford Transit Van	2022	32,022.00	12,808.80	6,404.40	0.00
Bluebird New Activity	2020	56,450.00	22,580.00	11,290.00	0.00
Expedition	2019	19,997.50	7,999.00	3,999.50	0.00
2014 54 Passenger International #3648	2014	28,713.43	25,842.11	5,742.69	5,720.12
2014 64 Pass. International #2060	2013	46,399.38	41,736.89	9,279.88	9,279.88
Total					15,000.00

13 Tuition Fund

Adopted Budget	0001	14,547.25

Budget Uses

Expenditure Budget	0002	14,547.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,547.25
Unreserved Fund Balance Reappropriated	0970	14,547.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,547.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

14 Retirement Fund

Adopted Budget	0001	77,000.00

Budget Uses

Expenditure Budget	0002	77,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,611.43
Operating Reserve	0961	14,611.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,278.13

Budget Uses

Expenditure Budget	0002	14,278.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,836.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,836.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	488.46
District Tax Levy	1110	9,953.00
District Mills	999	10.83
Total Estimated Revenues to Fund Adopted Budget	0004	14,278.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

29 Flexibility Fund

Adopted Budget	0001	92,335.12

Budget Uses

Expenditure Budget	0002	92,335.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,335.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,335.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	75,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	92,335.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

0608 Melstone H S

Submit ID: 0608-06730215

61 Building Reserve Fund

Adopted Budget		0001	49,521.76

Budget Uses

Expenditure Budget		0002	49,521.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,611.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,611.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,128.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,782.00
District Mills		999	9.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.56
Total Estimated Revenues to Fund Adopted Budget		0004	49,521.76

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	N/A	2,066,033

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Page Dringman

(Signature) (Date)

County Superintendent: Matt Kleinsasser

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	227,323.78	22,732.38	10%	10.00%	5,078.45	175,467.04	46,778.29	22.64
10 Transportation	10,064.47	0.00	20%	0.00%	10,064.47	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	19,246.06		N/A		0.00	0.00	19,246.06	9.32
14 Retirement	27,000.00	5,400.00	20%	20.00%	20,761.17	6,238.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,149.94	0.00	N/A	0.00%	1,001.44	148.50	0.00	0.00
29 Flexibility	1,644.05	0.00	N/A	0.00%	1,644.05	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	286,428.30	28,132.38			38,549.58	181,854.37	66,024.35	31.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	81,783.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,609.76
D.	At Risk Student	(I-D)	2,178.26
E.	Indian Education For All	(I-E)	470.34
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	450.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,022.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	674.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	215,196.67
C.	Maximum Budget Limit	(II-C)	265,624.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	261,974.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	176,178.42
H.	Maximum Budget Limit	(II-H)	217,132.57
I.	Highest Budget Without a Vote	(II-I)	227,323.78
J.	Highest Budget	(II-J)	263,747.71
K.	Highest Voted Amount	(II-K)	36,423.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	227,323.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,732.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,078.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,078.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,810.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		227,323.78
1.	BASE Budget Limit	(V-A1)	176,178.42	
2.	Over-BASE Budget	(V-A2)	51,145.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		81,783.75
1.	Direct State Aid Paid By State	(V-B1)	81,783.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,609.76
D.	At Risk Student	(V-D)		2,178.26
E.	Indian Education For All	(V-E)		470.34
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		450.36
H.	Special Education Allowable Cost Payment	(V-H)		2,022.12
I.	Remaining Fund Balance Available	(V-I)		5,078.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,248.17
1.	Actual Non-Levy Revenue	(V-J1)	2,248.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		58,337.21
1.	Elementary County BASE Distribution	(V-L1)	58,337.21	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		176,178.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,367.07
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	4,367.07	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,145.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.64
	1. District Property Tax Levy Mills	(V-S1)	22.64	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

01 General Fund

Adopted Budget	0001	227,323.78

Budget Uses

Expenditure Budget	0002	227,323.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,078.45
Direct State Aid	3110	81,783.75
Quality Educator	3111	23,609.76
At Risk Student	3112	2,178.26
Indian Education For All	3113	470.34
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,022.12
Data For Achievement	3116	450.36
Elementary County BASE Distribution	2250	58,337.21
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,248.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,367.07
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	46,778.29		
District Tax Levy			1110	46,778.29
Total Estimated Revenues to Fund Adopted Budget			0004	227,323.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	10,064.47

Budget Uses

Expenditure Budget	0002	10,064.47
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	10,064.47
Fund Balance for Budget	TFS48	10,064.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,064.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,064.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

13 Tuition Fund

Adopted Budget	0001	19,246.06

Budget Uses

Expenditure Budget	0002	19,246.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,246.06
District Mills	999	9.32
Total Estimated Revenues to Fund Adopted Budget	0004	19,246.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

14 Retirement Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,161.17
Operating Reserve	0961	5,400.00
Unreserved Fund Balance Reappropriated	0970	20,761.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,238.83
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,149.94

Budget Uses

Expenditure Budget	0002	1,149.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,001.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,001.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	148.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,149.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

29 Flexibility Fund

Adopted Budget	0001	1,644.05

Budget Uses

Expenditure Budget	0002	1,644.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,644.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,644.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,644.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-24492331

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	39	N/A	381,698

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Brown

(Signature) (Date)

Chairperson, School Trustees: Clayton Gernaat

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	295,406.42	29,557.93	10%	10.01%	29,993.72	260,074.94	5,355.05	13.98
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,000.00		N/A		0.00	0.00	4,000.00	10.48
14 Retirement	17,000.00	3,400.00	20%	20.00%	4,427.79	12,572.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	244.48	0.00	N/A	0.00%	0.00	244.48	0.00	0.00
29 Flexibility	14,788.62	0.00	N/A	0.00%	14,788.62	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	331,439.52	32,957.93			49,210.13	272,891.63	9,355.05	24.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI K-8 39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	144,539.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	3,716.62
E.	Indian Education For All	(I-E)	1,019.07
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	975.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,571.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,190.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	291,363.21
C.	Maximum Budget Limit	(II-C)	357,049.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	296,700.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	290,056.21
H.	Maximum Budget Limit	(II-H)	359,984.68
I.	Highest Budget Without a Vote	(II-I)	295,406.42
J.	Highest Budget	(II-J)	359,984.68
K.	Highest Voted Amount	(II-K)	64,578.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	295,406.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		29,540.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		29,993.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	12.45	
2.	Remaining Fund Balance Available (970b)	(III-D2)	29,981.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		59,551.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		295,406.42
1.	BASE Budget Limit	(V-A1)	290,056.21	
2.	Over-BASE Budget	(V-A2)	5,350.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		144,539.60
1.	Direct State Aid Paid By State	(V-B1)	144,539.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		3,716.62
E.	Indian Education For All	(V-E)		1,019.07
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		975.78
H.	Special Education Allowable Cost Payment	(V-H)		6,571.89
I.	Remaining Fund Balance Available	(V-I)		29,981.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,491.78
1.	Actual Non-Levy Revenue	(V-J1)	3,491.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		84,176.20
1.	Elementary County BASE Distribution	(V-L1)	84,176.20	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		290,056.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12.45
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	12.45	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,350.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.98
	1. District Property Tax Levy Mills	(V-S1)	13.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

01 General Fund

Adopted Budget	0001	295,406.42

Budget Uses

Expenditure Budget	0002	295,406.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	29,993.72
Direct State Aid	3110	144,539.60
Quality Educator	3111	15,584.00
At Risk Student	3112	3,716.62
Indian Education For All	3113	1,019.07
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,571.89
Data For Achievement	3116	975.78
Elementary County BASE Distribution	2250	84,176.20
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,391.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	100.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	5,337.76		
District Tax Levy			1110	5,355.05
Total Estimated Revenues to Fund Adopted Budget			0004	295,406.42
Estimated Revenues Exceeding Adopted Budget			0004a	17.29

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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37 Pondera
0684 Miami Elem

Submit ID: 0684-47253613

13 Tuition Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,000.00
District Mills	999	10.48
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,827.79
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	4,427.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,572.21
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	244.48

Budget Uses

Expenditure Budget	0002	244.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	244.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	244.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,788.62

Budget Uses

Expenditure Budget	0002	14,788.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,788.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,788.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,788.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

37 Pondera

0684 Miami Elem

Submit ID: 0684-47253613

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 936	N/A	15,292,221

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Andy Zook

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,126,990.41	822,399.99	10%	10.12%	0.00	6,710,532.51	1,416,457.90	92.63
10 Transportation	49,000.00	9,800.00	20%	20.00%	47,443.96	1,556.04	0.00	0.00
11 Bus Depreciation Reserve	289,957.18	0.00	N/A	0.00%	252,367.13	10,000.00	27,590.05	1.80
13 Tuition	237,124.00		N/A		44,176.17	0.00	192,947.83	12.62
14 Retirement	1,280,000.00	256,000.00	20%	20.00%	340,531.09	939,468.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	367,363.49	40,000.00	N/A	10.89%	261,807.07	5,556.42	100,000.00	6.54
29 Flexibility	51,389.19	0.00	N/A	0.00%	51,389.19	0.00	0.00	0.00
61 Building Reserve	1,383,731.65	0.00	N/A	0.00%	1,133,561.65	120,000.00	130,170.00	8.51
Total of All Funds	11,785,555.92	1,128,199.99			2,131,276.26	7,787,113.88	1,867,165.78	122.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	704 *
M1	MILES CITY 7-8	232 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,074,951.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	615,669.30
D.	At Risk Student	(I-D)	41,856.51
E.	Indian Education For All	(I-E)	24,457.68
F.	American Indian Achievement Gap	(I-F)	12,800.00
G.	Data For Achievement	(I-G)	23,418.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	264,850.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	958
B.	BASE Budget Limit	(II-B)	6,605,854.97
C.	Maximum Budget Limit	(II-C)	8,132,362.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,492,201.59
E.	Adopted Budget	(II-E)	8,098,056.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,592,262.63
H.	Maximum Budget Limit	(II-H)	8,126,990.41
I.	Highest Budget Without a Vote	(II-I)	8,126,990.41
J.	Highest Budget	(II-J)	8,126,990.41
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,126,990.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		812,699.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9,700.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,700.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		822,399.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,126,990.41
1.	BASE Budget Limit	(V-A1)	6,592,262.63	
2.	Over-BASE Budget	(V-A2)	1,534,727.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,074,951.80
1.	Direct State Aid Paid By State	(V-B1)	3,074,951.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		615,669.30
D.	At Risk Student	(V-D)		41,856.51
E.	Indian Education For All	(V-E)		24,457.68
F.	American Indian Achievement Gap	(V-F)		12,800.00
G.	Data For Achievement	(V-G)		23,418.72
H.	Special Education Allowable Cost Payment	(V-H)		264,850.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		54,286.44
1.	Actual Non-Levy Revenue	(V-J1)	54,286.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,479,971.48
1.	Elementary County BASE Distribution	(V-L1)	2,479,971.48	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,592,262.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		118,269.88
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	118,269.88	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,416,457.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,534,727.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		92.63
	1. District Property Tax Levy Mills	(V-S1)	92.63	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		92.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
09 Custer
0172 Miles City Elem

Submit ID: 0172-89791146

01 General Fund

Adopted Budget	0001	8,126,990.41

Budget Uses

Expenditure Budget	0002	8,126,990.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,074,951.80
Quality Educator	3111	615,669.30
At Risk Student	3112	41,856.51
Indian Education For All	3113	24,457.68
American Indian Achievement Gap	3114	12,800.00
State Special Education Allowable Cost Payment to Districts	3115	264,850.70
Data For Achievement	3116	23,418.72
Elementary County BASE Distribution	2250	2,479,971.48
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	54,286.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
09 Custer
0172 Miles City Elem

Submit ID: 0172-89791146

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	118,269.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,416,457.90		
District Tax Levy			1110	1,416,457.90
Total Estimated Revenues to Fund Adopted Budget			0004	8,126,990.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

10 Transportation Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,500.00
Contingency	0006	250.00
Over-Schedule	0011	46,250.00
Fund Balance for Budget	TFS48	57,243.96
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	47,443.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	1,556.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	289,957.18

Budget Uses

Expenditure Budget	0002	289,957.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	252,367.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	252,367.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,590.05
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	289,957.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	57,220.00	34,332.00	11,444.00	11,444.00
2022 INTEGRATED CE S BUS	2021	80,730.26	80,730.25	16,146.05	16,146.05
ACT. BUS 2006 MCI	2017	55,500.00	83,250.00	N/A	NA
ACT. BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					27,590.05

13 Tuition Fund

Adopted Budget	0001	237,124.00

Budget Uses

Expenditure Budget	0002	237,124.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,176.17
Unreserved Fund Balance Reappropriated	0970	44,176.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	192,947.83
District Mills	999	12.62
Total Estimated Revenues to Fund Adopted Budget	0004	237,124.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer
0172 Miles City Elem

Submit ID: 0172-89791146

14 Retirement Fund

Adopted Budget	0001	1,280,000.00

Budget Uses

Expenditure Budget	0002	1,280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	596,531.09
Operating Reserve	0961	256,000.00
Unreserved Fund Balance Reappropriated	0970	340,531.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	939,468.91
Total Estimated Revenues to Fund Adopted Budget	0004	1,280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	367,363.49

Budget Uses

Expenditure Budget	0002	367,363.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	301,807.07
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	261,807.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,556.42
District Tax Levy	1110	100,000.00
District Mills	999	6.54
Total Estimated Revenues to Fund Adopted Budget	0004	367,363.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0172 Miles City Elem

Submit ID: 0172-89791146

29 Flexibility Fund

Adopted Budget	0001	51,389.19

Budget Uses

Expenditure Budget	0002	51,389.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,389.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,389.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,389.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0172 Miles City Elem

Submit ID: 0172-89791146

61 Building Reserve Fund

Adopted Budget	0001	1,383,731.65

Budget Uses

Expenditure Budget	0002	1,383,731.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,133,561.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,133,561.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	120,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	130,170.00
District Mills		999	8.51
Building Reserve Voted Mills		0134	6.54
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	1,383,731.65

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	1,000,000.00	10	612	500,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

32 Missoula

0583 Missoula Elem

Submit ID: 0583-52889724

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,445	N/A	182,696,446

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Arlene Walker-Andrews

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0583 Missoula Elem

Submit ID: 0583-52889724

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	49,427,617.90	4,963,130.07	10%	10.04%	0.00	38,930,341.16	10,497,276.74	57.46
10 Transportation	6,736,650.00	745,436.81	20%	11.07%	0.00	812,587.15	5,924,062.85	32.43
11 Bus Depreciation Reserve	45,822.04	0.00	N/A	0.00%	7,789.03	0.00	38,033.01	0.21
13 Tuition	2,554,450.00		N/A		33,504.39	0.00	2,520,945.61	13.80
14 Retirement	7,853,000.00	1,015,415.12	20%	12.93%	0.00	7,853,000.00		
17 Adult Education	497,000.00	153,273.90	35%	30.84%	0.00	7,500.00	489,500.00	2.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,029,842.83	0.00	N/A	0.00%	147,082.80	32,760.03	850,000.00	4.65
29 Flexibility	1,068,499.12	0.00	N/A	0.00%	644,823.32	423,675.80	0.00	0.00
61 Building Reserve	5,104,718.95	0.00	N/A	0.00%	2,233,132.34	449,586.37	2,422,000.24	13.26
Total of All Funds	74,317,600.84	6,877,255.90			3,066,331.88	48,509,450.51	22,741,818.45	124.49

50 Debt Service **Tax Jurisdiction**								
BE	6,424,750.00	0.00	20-9-438	0.00%	1,183,681.64	0.00	5,241,068.36	28.69

Budget Report
FY 2027

32 Missoula

0583 Missoula Elem

Submit ID: 0583-52889724

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,216	*
E3	MTA CHARTER K-6	75	*
M1	MISSOULA 7-8	1,154	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	17,160,969.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,361,110.37
D.	At Risk Student	(I-D)	195,452.88
E.	Indian Education For All	(I-E)	142,277.85
F.	American Indian Achievement Gap	(I-F)	98,816.00
G.	Data For Achievement	(I-G)	136,233.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,014,416.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,491
B.	BASE Budget Limit	(II-B)	38,066,452.32
C.	Maximum Budget Limit	(II-C)	48,204,570.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,204,511.36
E.	Adopted Budget	(II-E)	47,511,182.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	38,867,219.37
H.	Maximum Budget Limit	(II-H)	49,427,617.90
I.	Highest Budget Without a Vote	(II-I)	48,134,852.52
J.	Highest Budget	(II-J)	49,427,617.90
K.	Highest Voted Amount	(II-K)	1,292,765.38
L.	Amount Approved on Ballot by Voters	(II-L)	1,356,027.00
M.	Adopted Budget	(II-M)	49,427,617.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		4,192,040.96
B.	TIF Operating Reserve (962)	(III-B)		750,720.83
C.	Excess Reserves	(III-C)		20,368.28
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	20,368.28	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,963,130.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		49,427,617.90
	1. BASE Budget Limit	(V-A1)	38,867,219.37	
	2. Over-BASE Budget	(V-A2)	10,560,398.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		17,160,969.75
	1. Direct State Aid Paid By State	(V-B1)	17,160,969.75	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,361,110.37
D.	At Risk Student	(V-D)		195,452.88
E.	Indian Education For All	(V-E)		142,277.85
F.	American Indian Achievement Gap	(V-F)		98,816.00
G.	Data For Achievement	(V-G)		136,233.90
H.	Special Education Allowable Cost Payment	(V-H)		3,014,416.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		147,976.46
	1. Actual Non-Levy Revenue	(V-J1)	147,976.46	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		14,609,965.44
	1. Elementary County BASE Distribution	(V-L1)	14,609,965.44	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		38,867,219.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		63,121.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	63,121.79	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,497,276.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,560,398.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		57.46
	1. District Property Tax Levy Mills	(V-S1)	57.46	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		57.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	49,427,617.90

Budget Uses

Expenditure Budget	0002	49,427,617.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	750,720.83

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	17,160,969.75
Quality Educator	3111	3,361,110.37
At Risk Student	3112	195,452.88
Indian Education For All	3113	142,277.85
American Indian Achievement Gap	3114	98,816.00
State Special Education Allowable Cost Payment to Districts	3115	3,014,416.72
Data For Achievement	3116	136,233.90
Elementary County BASE Distribution	2250	14,609,965.44
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	147,976.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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**** Recalculated ****

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	63,121.79
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	10,497,276.74		
District Tax Levy			1110	10,497,276.74
Total Estimated Revenues to Fund Adopted Budget			0004	49,427,617.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,736,650.00

Budget Uses

Expenditure Budget	0002	6,736,650.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	738,715.59
Contingency	0006	73,871.56
Over-Schedule	0011	5,924,062.85
Fund Balance for Budget	TFS48	745,436.81
Operating Reserve	0961	745,436.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	203,146.78
State - On-Schedule Transportation Reimbursement	3210	609,440.37
District Tax Levy	1110	5,924,062.85
District Mills	999	32.43
Total Estimated Revenues to Fund Adopted Budget	0004	6,736,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	45,822.04

Budget Uses

Expenditure Budget	0002	45,822.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,789.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,789.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,033.01
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	45,822.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Toyota Sienna Type E Bus #11	2026	43,439.00	0.00	8,687.80	8,687.80
Toyota Sienna Type E Bus #4	2026	42,269.00	0.00	8,453.80	8,453.80
Toyota Sienna Type E Bus #7	2026	19,138.05	0.00	3,827.61	3,827.61
Toyota Sienna Type E Bus #9	2026	43,439.00	0.00	8,687.80	8,687.80
Toyota Sienna Type E Bus #3	2025	41,880.00	8,376.00	8,376.00	8,376.00
Total					38,033.01

Budget Report
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**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	2,554,450.00

Budget Uses

Expenditure Budget	0002	2,554,450.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,504.39
Unreserved Fund Balance Reappropriated	0970	33,504.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,520,945.61
District Mills	999	13.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,554,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	7,853,000.00

Budget Uses

Expenditure Budget	0002	7,853,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,015,415.12
Operating Reserve	0961	1,015,415.12
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,853,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,853,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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**** Recalculated ****

17 Adult Education Fund

Adopted Budget	0001	497,000.00

Budget Uses

Expenditure Budget	0002	497,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,273.90
Operating Reserve	0961	153,273.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	3,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	4,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	489,500.00
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	497,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,029,842.83

Budget Uses

Expenditure Budget	0002	1,029,842.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,082.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,082.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	32,760.03
District Tax Levy	1110	850,000.00
District Mills	999	4.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,029,842.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	1,068,499.12

Budget Uses

Expenditure Budget	0002	1,068,499.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	644,823.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	644,823.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	348,754.53
State - Advanced Opportunity Aid	3770	74,921.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,068,499.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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**** Recalculated ****

50 Debt Service Fund

BE

Taxable Value		182,696,446.00
Adopted Budget	0001	6,424,750.00

Budget Uses

Expenditure Budget	0002	6,424,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	351,877.17
Fund Balance for Budget	TFS48	831,804.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	831,804.47
TIF Fund Balance Reappropriated	0973	351,877.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,241,068.36
Jurisdiction Mills	999	28.69
Total Estimated Revenues to Fund Adopted Budget	0004	6,424,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	27,555,000.00	2,550,000.00	1,152,450.00	400.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	22,100,000.00	1,765,000.00	951,000.00	400.00
Total Bond Requirements							6,419,250.00

SIDs

Issue Type	Amount
Elementary	5,500.00
Total SID Requirements	5,500.00

Total Debt Service Requirements	0002	6,424,750.00

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**** Recalculated ****

61 Building Reserve Fund

Adopted Budget	0001	5,104,718.95

Budget Uses

Expenditure Budget	0002	5,104,718.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,233,132.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,233,132.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	449,586.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	2,200,000.00	
District Tax Levy		1110	2,422,000.24
District Mills		999	13.26
Building Reserve Voted Mills		0134	12.04
Building Reserve Permissive Mills		0135	1.22
Total Estimated Revenues to Fund Adopted Budget		0004	5,104,718.95

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	3,500,000.00	5	612	2,100,000.00	700,000.00	700,000.00
05/07/2024	1,500,000.00	0	611	3,000,000.00	1,500,000.00	1,500,000.00
Total						2,200,000.00

Budget Report
FY 2027

32 Missoula

0584 Missoula H S

Submit ID: 0584-53666550

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	4,026	343,311,274

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	4,025	341,619,867
Non-located - 24 Lake	N/A	1	1,691,407

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Arlene Walker-Andrews

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0584 Missoula H S

Submit ID: 0584-53666550

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	40,397,105.50	3,158,023.87	10%	7.82%	0.00	32,045,034.73	8,352,070.77	24.33
10 Transportation	3,678,350.00	404,318.07	20%	10.99%	0.00	831,939.36	2,846,410.64	8.29
11 Bus Depreciation Reserve	71,137.60	0.00	N/A	0.00%	15,199.81	0.00	55,937.79	0.16
13 Tuition	1,435,200.00		N/A		90,715.76	0.00	1,344,484.24	3.92
14 Retirement	6,010,300.00	703,541.78	20%	11.71%	0.00	6,010,300.00		
17 Adult Education	2,690,415.00	0.00	35%	0.00%	741,306.56	861,000.00	1,088,108.44	3.17
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,292,687.63	0.00	N/A	0.00%	515,715.96	26,971.67	750,000.00	2.18
29 Flexibility	1,993,256.86	0.00	N/A	0.00%	1,280,182.41	713,074.45	0.00	0.00
61 Building Reserve	4,044,394.20	0.00	N/A	0.00%	2,833,469.20	303,152.18	907,772.82	2.65
Total of All Funds	61,612,846.79	4,265,883.72			5,476,589.70	40,791,472.39	15,344,784.70	44.70

50 Debt Service **Tax Jurisdiction**								
BH2016	5,095,600.00	0.00	20-9-438	0.00%	823,688.67	0.00	4,271,911.33	12.44

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,860 *
H2	SEELEY SWAN HS 9-12	93 *
H3	MCA CHARTER 9-12	73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,620,058.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,447,319.15
D.	At Risk Student	(I-D)	93,981.23
E.	Indian Education For All	(I-E)	105,199.38
F.	American Indian Achievement Gap	(I-F)	57,856.00
G.	Data For Achievement	(I-G)	100,730.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	885,239.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,095
B.	BASE Budget Limit	(II-B)	31,557,112.53
C.	Maximum Budget Limit	(II-C)	39,690,373.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,265,236.95
E.	Adopted Budget	(II-E)	38,969,438.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	31,999,782.76
H.	Maximum Budget Limit	(II-H)	40,397,105.50
I.	Highest Budget Without a Vote	(II-I)	39,310,271.68
J.	Highest Budget	(II-J)	40,397,105.50
K.	Highest Voted Amount	(II-K)	1,086,833.82
L.	Amount Approved on Ballot by Voters	(II-L)	1,132,187.00
M.	Adopted Budget	(II-M)	40,397,105.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,626,322.87
B.	TIF Operating Reserve (962)	(III-B)		531,701.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,158,023.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		40,397,105.50
1.	BASE Budget Limit	(V-A1)	31,999,782.76	
2.	Over-BASE Budget	(V-A2)	8,397,322.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,620,058.30
1.	Direct State Aid Paid By State	(V-B1)	15,620,058.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,447,319.15
D.	At Risk Student	(V-D)		93,981.23
E.	Indian Education For All	(V-E)		105,199.38
F.	American Indian Achievement Gap	(V-F)		57,856.00
G.	Data For Achievement	(V-G)		100,730.52
H.	Special Education Allowable Cost Payment	(V-H)		885,239.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		90,735.41
1.	Actual Non-Levy Revenue	(V-J1)	90,735.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		12,598,663.57
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	12,598,663.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		31,999,782.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		45,251.96
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	45,251.96	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,352,070.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,397,322.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		24.33
1.	District Property Tax Levy Mills	(V-S1)	24.33	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		24.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	40,397,105.50

Budget Uses

Expenditure Budget	0002	40,397,105.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	531,701.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	15,620,058.30
Quality Educator	3111	2,447,319.15
At Risk Student	3112	93,981.23
Indian Education For All	3113	105,199.38
American Indian Achievement Gap	3114	57,856.00
State Special Education Allowable Cost Payment to Districts	3115	885,239.20
Data For Achievement	3116	100,730.52
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	12,598,663.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	90,735.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula

0584 Missoula H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	45,251.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	8,352,070.77		
District Tax Levy			1110	8,352,070.77
Total Estimated Revenues to Fund Adopted Budget			0004	40,397,105.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,678,350.00

Budget Uses

Expenditure Budget	0002	3,678,350.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	756,308.52
Contingency	0006	75,630.85
Over-Schedule	0011	2,846,410.63
Fund Balance for Budget	TFS48	404,318.07
Operating Reserve	0961	404,318.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	207,984.84
State - On-Schedule Transportation Reimbursement	3210	623,954.52
District Tax Levy	1110	2,846,410.64
District Mills	999	8.29
Total Estimated Revenues to Fund Adopted Budget	0004	3,678,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	71,137.60

Budget Uses

Expenditure Budget	0002	71,137.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,199.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,199.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,937.79
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	71,137.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Toyota Sienna Type E Bus #10	2026	43,439.00	0.00	8,687.80	8,687.80
Toyota Sienna Type E Bus #5	2026	42,269.00	0.00	8,453.80	8,453.80
Toyota Sienna Type E Bus #6	2026	42,269.00	0.00	8,453.80	8,453.80
Toyota Sienna Type E Bus #7	2026	23,390.95	0.00	4,678.19	4,678.19
Toyota Sienna Type E Bus #8	2026	44,191.00	0.00	8,838.20	8,838.20
Toyota Sienna Type E Bus #1	2025	42,250.00	8,450.00	8,450.00	8,450.00
Toyota Sienna Type E Bus #2	2025	41,880.00	8,376.00	8,376.00	8,376.00
Total					55,937.79

Budget Report
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13 Tuition Fund

Adopted Budget	0001	1,435,200.00

Budget Uses

Expenditure Budget	0002	1,435,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,715.76
Unreserved Fund Balance Reappropriated	0970	90,715.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,344,484.24
District Mills	999	3.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,435,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	6,010,300.00

Budget Uses

Expenditure Budget	0002	6,010,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	703,541.78
Operating Reserve	0961	703,541.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,010,300.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,010,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	2,690,415.00

Budget Uses

Expenditure Budget	0002	2,690,415.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	741,306.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	741,306.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	850,000.00
Interest Earnings	1510	11,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,088,108.44
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	2,690,415.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,292,687.63

Budget Uses

Expenditure Budget	0002	1,292,687.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	515,715.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	515,715.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	26,971.67
District Tax Levy	1110	750,000.00
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,292,687.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	1,993,256.86

Budget Uses

Expenditure Budget	0002	1,993,256.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,280,182.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,280,182.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	348,754.53
State - Advanced Opportunity Aid	3770	364,319.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,993,256.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0584 Missoula H S

Submit ID: 0584-53666550

50 Debt Service Fund

BH2016

Taxable Value		343,311,274.00
Adopted Budget	0001	5,095,600.00

Budget Uses

Expenditure Budget	0002	5,095,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	823,688.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	823,688.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,271,911.33
Jurisdiction Mills	999	12.44
Total Estimated Revenues to Fund Adopted Budget	0004	5,095,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	12,020,000.00	1,115,000.00	487,250.00	400.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	28,510,000.00	2,270,000.00	1,221,900.00	400.00
Total Bond Requirements							5,094,950.00

SIDs

Issue Type	Amount
High School	650.00
Total SID Requirements	650.00

Total Debt Service Requirements	0002	5,095,600.00

Budget Report
FY 2027

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Submit ID: 0584-53666550

61 Building Reserve Fund

Adopted Budget		0001	4,044,394.20

Budget Uses

Expenditure Budget		0002	4,044,394.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,833,469.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,833,469.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	303,152.18
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
District Tax Levy		1110	907,772.82
District Mills		999	2.65
Building Reserve Voted Mills		0134	2.04
Building Reserve Permissive Mills		0135	0.61
Total Estimated Revenues to Fund Adopted Budget		0004	4,044,394.20

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	4,900,000.00	7	612	2,100,000.00	700,000.00	700,000.00
Total						700,000.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 703	N/A	43,642,591

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: Sarah Baumgartner

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,377,035.71	623,992.12	10%	11.60%	0.00	4,858,834.68	518,201.03	11.87
10 Transportation	649,200.00	129,840.00	20%	20.00%	12,318.33	50,883.52	585,998.15	13.43
11 Bus Depreciation Reserve	530,438.86	0.00	N/A	0.00%	530,438.86	0.00	0.00	0.00
13 Tuition	296,920.01		N/A		41,585.68	0.00	255,334.33	5.85
14 Retirement	1,090,600.00	218,120.00	20%	20.00%	340,489.01	750,110.99		
17 Adult Education	45,434.11	0.00	35%	0.00%	45,434.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,239,972.41	0.00	N/A	0.00%	1,135,924.20	4,048.21	100,000.00	2.29
29 Flexibility	333,967.76	0.00	N/A	0.00%	333,967.76	0.00	0.00	0.00
61 Building Reserve	1,316,684.69	0.00	N/A	0.00%	1,130,609.69	54,921.08	131,153.92	3.01
Total of All Funds	10,880,253.55	971,952.12			3,570,767.64	5,718,798.48	1,590,687.43	36.45

50 Debt Service Tax Jurisdiction								
27A	1,000,437.50	0.00	20-9-438	0.00%	220,381.19	0.00	780,056.31	17.87

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	542 *
M1	MONFORTON 7-8	161 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,320,877.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	423,884.80
D.	At Risk Student	(I-D)	6,178.67
E.	Indian Education For All	(I-E)	18,369.39
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	17,589.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	117,788.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,262.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	705
B.	BASE Budget Limit	(II-B)	4,654,522.47
C.	Maximum Budget Limit	(II-C)	5,960,282.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	462,795.03
E.	Adopted Budget	(II-E)	5,117,317.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,802,885.98
H.	Maximum Budget Limit	(II-H)	6,099,109.65
I.	Highest Budget Without a Vote	(II-I)	5,321,629.71
J.	Highest Budget	(II-J)	6,099,109.65
K.	Highest Voted Amount	(II-K)	777,479.94
L.	Amount Approved on Ballot by Voters	(II-L)	55,406.00
M.	Adopted Budget	(II-M)	5,377,035.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			537,703.57
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			86,288.55
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	86,288.55		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			623,992.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,377,035.71
	1. BASE Budget Limit	(V-A1)	4,802,885.98	
	2. Over-BASE Budget	(V-A2)	574,149.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,320,877.10
	1. Direct State Aid Paid By State	(V-B1)	2,320,877.10	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		423,884.80
D.	At Risk Student	(V-D)		6,178.67
E.	Indian Education For All	(V-E)		18,369.39
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		17,589.06
H.	Special Education Allowable Cost Payment	(V-H)		117,788.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		77,633.30
	1. Actual Non-Levy Revenue	(V-J1)	77,633.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,818,005.17
	1. Elementary County BASE Distribution	(V-L1)	1,818,005.17	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,802,885.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		55,948.70
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	55,948.70	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		518,201.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		574,149.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.87
1.	District Property Tax Levy Mills	(V-S1)	11.87	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

01 General Fund

Adopted Budget	0001	5,377,035.71

Budget Uses

Expenditure Budget	0002	5,377,035.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,320,877.10
Quality Educator	3111	423,884.80
At Risk Student	3112	6,178.67
Indian Education For All	3113	18,369.39
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	117,788.49
Data For Achievement	3116	17,589.06
Elementary County BASE Distribution	2250	1,818,005.17
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	77,404.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	228.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	55,948.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	518,201.03		
District Tax Levy			1110	518,201.03
Total Estimated Revenues to Fund Adopted Budget			0004	5,377,035.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	649,200.00

Budget Uses

Expenditure Budget	0002	649,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,257.75
Contingency	0006	4,625.78
Over-Schedule	0011	598,316.47
Fund Balance for Budget	TFS48	142,158.33
Operating Reserve	0961	129,840.00
Unreserved Fund Balance Reappropriated	0970	12,318.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,720.88
State - On-Schedule Transportation Reimbursement	3210	38,162.64
District Tax Levy	1110	585,998.15
District Mills	999	13.43
Total Estimated Revenues to Fund Adopted Budget	0004	649,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	530,438.86

Budget Uses

Expenditure Budget	0002	530,438.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	530,438.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	530,438.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	530,438.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	179,924.78	N/A	NA
Radio 2-Way Bus 2069	2013	1,100.00	1,650.00	N/A	NA
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					0.00

Budget Report
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Submit ID: 0363-80310371

13 Tuition Fund

Adopted Budget	0001	296,920.01

Budget Uses

Expenditure Budget	0002	296,920.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,585.68
Unreserved Fund Balance Reappropriated	0970	41,585.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	255,334.33
District Mills	999	5.85
Total Estimated Revenues to Fund Adopted Budget	0004	296,920.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

14 Retirement Fund

Adopted Budget	0001	1,090,600.00

Budget Uses

Expenditure Budget	0002	1,090,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	558,609.01
Operating Reserve	0961	218,120.00
Unreserved Fund Balance Reappropriated	0970	340,489.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	750,110.99
Total Estimated Revenues to Fund Adopted Budget	0004	1,090,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

17 Adult Education Fund

Adopted Budget	0001	45,434.11

Budget Uses

Expenditure Budget	0002	45,434.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,434.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,434.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,434.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,239,972.41

Budget Uses

Expenditure Budget	0002	1,239,972.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,135,924.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,135,924.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,048.21
District Tax Levy	1110	100,000.00
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,239,972.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	333,967.76

Budget Uses

Expenditure Budget	0002	333,967.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	333,967.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	333,967.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	333,967.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

50 Debt Service Fund

27A

Taxable Value		43,642,591.00
Adopted Budget	0001	1,000,437.50

Budget Uses

Expenditure Budget	0002	1,000,437.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,381.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,381.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	780,056.31
Jurisdiction Mills	999	17.87
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,437.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	1,292,566.66	155,000.00	61,987.50	650.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	3,925,000.00	355,000.00	171,200.00	400.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	2,235,000.00	160,000.00	95,800.00	400.00
Total Bond Requirements							1,000,437.50
Total Debt Service Requirements						0002	1,000,437.50

61 Building Reserve Fund

Adopted Budget	0001	1,316,684.69

Budget Uses

Expenditure Budget	0002	1,316,684.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,130,609.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,130,609.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,921.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	65,000.00	
District Tax Levy		1110	131,153.92
District Mills		999	3.01
Building Reserve Voted Mills		0134	1.49
Building Reserve Permissive Mills		0135	1.52
Total Estimated Revenues to Fund Adopted Budget		0004	1,316,684.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	150,000.00	10	612	135,000.00	15,000.00	15,000.00
05/07/2019	200,000.00	10	612	140,000.00	20,000.00	20,000.00
05/06/2025	150,000.00	10	612	15,000.00	15,000.00	15,000.00
05/05/2026	150,000.00	10	612	0.00	15,000.00	15,000.00
Total						65,000.00

Budget Report
FY 2027

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-80310371

Budget Report
FY 2027

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-92981626

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	512	N/A	13,575,489

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Cole Mosby

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-92981626

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,432,429.78	244,392.48	10%	5.51%	0.00	3,710,583.00	721,846.78	53.17
10 Transportation	187,687.03	37,537.41	20%	20.00%	9,790.94	37,532.32	140,363.77	10.34
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	99,378.99		N/A		0.00	0.00	99,378.99	7.32
14 Retirement	584,358.81	37,792.01	20%	6.47%	0.00	584,358.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96,743.28	0.00	N/A	0.00%	3,771.12	2,972.16	90,000.00	6.63
29 Flexibility	59,006.05	0.00	N/A	0.00%	59,006.05	0.00	0.00	0.00
61 Building Reserve	167,336.10	0.00	N/A	0.00%	70,986.10	77,080.00	19,270.00	1.42
Total of All Funds	5,626,940.04	319,721.90			143,554.21	4,412,526.29	1,070,859.54	78.88

50 Debt Service Tax Jurisdiction								
27 & 27b	380,300.00	194,804.14	20-9-438	51.22%	100,000.00	0.00	280,300.00	20.65

Budget Report
FY 2027

22 Jefferson

Submit ID: 0460-92981626

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	403
M1	MONTANA CITY 7-8	109

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,706,451.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	308,952.80
D.	At Risk Student	(I-D)	1,931.34
E.	Indian Education For All	(I-E)	13,378.56
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	12,810.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,277.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	28,759.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	490
B.	BASE Budget Limit	(II-B)	3,293,169.71
C.	Maximum Budget Limit	(II-C)	4,144,616.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	786,564.09
E.	Adopted Budget	(II-E)	4,079,733.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,526,232.04
H.	Maximum Budget Limit	(II-H)	4,432,429.78
I.	Highest Budget Without a Vote	(II-I)	4,432,429.78
J.	Highest Budget	(II-J)	4,432,429.78
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	59,000.00
M.	Adopted Budget	(II-M)	4,432,429.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		244,392.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		244,392.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,432,429.78
1.	BASE Budget Limit	(V-A1)	3,526,232.04	
2.	Over-BASE Budget	(V-A2)	906,197.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,706,451.29
1.	Direct State Aid Paid By State	(V-B1)	1,706,451.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		308,952.80
D.	At Risk Student	(V-D)		1,931.34
E.	Indian Education For All	(V-E)		13,378.56
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		12,810.24
H.	Special Education Allowable Cost Payment	(V-H)		86,277.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,910.89
1.	Actual Non-Levy Revenue	(V-J1)	25,910.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,367,703.80
1.	Elementary County BASE Distribution	(V-L1)	1,367,703.80	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,526,232.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		184,350.96
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	184,350.96	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		721,846.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		906,197.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		53.17
	1. District Property Tax Levy Mills	(V-S1)	53.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		53.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-92981626

01 General Fund

Adopted Budget	0001	4,432,429.78

Budget Uses

Expenditure Budget	0002	4,432,429.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,706,451.29
Quality Educator	3111	308,952.80
At Risk Student	3112	1,931.34
Indian Education For All	3113	13,378.56
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	86,277.12
Data For Achievement	3116	12,810.24
Elementary County BASE Distribution	2250	1,367,703.80
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,910.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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22 Jefferson
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	184,350.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	721,846.78		
District Tax Levy			1110	721,846.78
Total Estimated Revenues to Fund Adopted Budget			0004	4,432,429.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,687.03

Budget Uses

Expenditure Budget	0002	187,687.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,120.29
Contingency	0006	3,412.03
Over-Schedule	0011	150,154.71
Fund Balance for Budget	TFS48	47,328.35
Operating Reserve	0961	37,537.41
Unreserved Fund Balance Reappropriated	0970	9,790.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,383.08
State - On-Schedule Transportation Reimbursement	3210	28,149.24
District Tax Levy	1110	140,363.77
District Mills	999	10.34
Total Estimated Revenues to Fund Adopted Budget	0004	187,687.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-92981626

13 Tuition Fund

Adopted Budget	0001	99,378.99

Budget Uses

Expenditure Budget	0002	99,378.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,378.99
District Mills	999	7.32
Total Estimated Revenues to Fund Adopted Budget	0004	99,378.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-92981626

14 Retirement Fund

Adopted Budget	0001	584,358.81

Budget Uses

Expenditure Budget	0002	584,358.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,792.01
Operating Reserve	0961	37,792.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	584,358.81
Total Estimated Revenues to Fund Adopted Budget	0004	584,358.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	96,743.28

Budget Uses

Expenditure Budget	0002	92,972.16
Add To Fund Balance	0003	3,771.12
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,771.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,771.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,972.16
District Tax Levy	1110	90,000.00
District Mills	999	6.63
Total Estimated Revenues to Fund Adopted Budget	0004	96,743.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,006.05

Budget Uses

Expenditure Budget	0002	59,006.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,006.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,006.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,006.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
22 Jefferson

0460 Montana City Elem

Submit ID: 0460-92981626

50 Debt Service Fund
27 & 27b

Taxable Value		13,575,489.00
Adopted Budget	0001	380,300.00

Budget Uses

Expenditure Budget	0002	380,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	294,804.14
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	194,804.14
Unreserved Fund Balance Reappropriated	0970	100,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	280,300.00
Jurisdiction Mills	999	20.65
Total Estimated Revenues to Fund Adopted Budget	0004	380,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	2,050,000.00	310,000.00	69,900.00	400.00
Total Bond Requirements							380,300.00
Total Debt Service Requirements						0002	380,300.00

Budget Report
FY 2027

22 Jefferson

Submit ID: 0460-92981626

0460 Montana City Elem

61 Building Reserve Fund

Adopted Budget		0001	167,336.10

Budget Uses

Expenditure Budget		0002	167,336.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,986.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,986.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,080.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,270.00
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	167,336.10

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	62	N/A	35,983,906

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 14 Fergus	62	N/A	35,983,906

The final budget is approved as set forth in this document.

Certification

District Clerk: Jami Coalter

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	801,277.77	80,382.38	10%	10.03%	46,054.04	555,637.26	199,586.47	5.55
10 Transportation	71,750.00	0.00	20%	0.00%	0.00	10,890.00	60,860.00	1.69
11 Bus Depreciation Reserve	275,574.91	0.00	N/A	0.00%	160,327.81	0.00	115,247.10	3.20
13 Tuition	77,750.00		N/A		829.05	0.00	76,920.95	2.14
14 Retirement	103,500.00	20,700.00	20%	20.00%	10,317.25	93,182.75		
17 Adult Education	37,581.00	0.00	35%	0.00%	1,597.89	0.00	35,983.11	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,529.82	0.00	N/A	0.00%	7,300.61	507.15	8,722.06	0.24
29 Flexibility	9,663.44	0.00	N/A	0.00%	7,983.22	1,680.22	0.00	0.00
61 Building Reserve	144,913.11	0.00	N/A	0.00%	98,013.11	7,100.00	39,800.00	1.11
Total of All Funds	1,538,540.05	101,082.38			332,422.98	668,997.38	537,119.69	14.93

50 Debt Service **Tax Jurisdiction**								
0273	609,300.00	0.00	20-9-438	0.00%	0.00	0.00	609,300.00	16.93

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	46
M1	MOORE 7-8	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	282,617.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,569.44
D.	At Risk Student	(I-D)	2,126.88
E.	Indian Education For All	(I-E)	1,620.06
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,551.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,447.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,482.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	570,978.47
C.	Maximum Budget Limit	(II-C)	695,714.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,466.41
E.	Adopted Budget	(II-E)	784,444.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	601,691.30
H.	Maximum Budget Limit	(II-H)	738,709.90
I.	Highest Budget Without a Vote	(II-I)	801,277.77
J.	Highest Budget	(II-J)	801,277.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	801,277.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		80,127.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		254.60
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	254.60	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		46,054.04
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	46,054.04	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,436.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		801,277.77
	1. BASE Budget Limit	(V-A1)	601,691.30	
	2. Over-BASE Budget	(V-A2)	199,586.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		282,617.98
	1. Direct State Aid Paid By State	(V-B1)	282,617.98	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,569.44
D.	At Risk Student	(V-D)		2,126.88
E.	Indian Education For All	(V-E)		1,620.06
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,551.24
H.	Special Education Allowable Cost Payment	(V-H)		10,447.62
I.	Remaining Fund Balance Available	(V-I)		46,054.04
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,368.12
	1. Actual Non-Levy Revenue	(V-J1)	6,368.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		176,335.92
	1. Elementary County BASE Distribution	(V-L1)	176,335.92	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		601,691.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		199,586.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		199,586.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.55
	1. District Property Tax Levy Mills	(V-S1)	5.55	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

01 General Fund

Adopted Budget	0001	801,277.77

Budget Uses

Expenditure Budget	0002	801,277.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	46,054.04
Direct State Aid	3110	282,617.98
Quality Educator	3111	74,569.44
At Risk Student	3112	2,126.88
Indian Education For All	3113	1,620.06
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,447.62
Data For Achievement	3116	1,551.24
Elementary County BASE Distribution	2250	176,335.92
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,368.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
0273 Moore Elem

Submit ID: 0273-87853987

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	199,586.47		
District Tax Levy			1110	199,586.47
Total Estimated Revenues to Fund Adopted Budget			0004	801,277.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

10 Transportation Fund

Adopted Budget	0001	71,750.00

Budget Uses

Expenditure Budget	0002	71,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,900.00
Contingency	0006	990.00
Over-Schedule	0011	60,860.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,722.50
State - On-Schedule Transportation Reimbursement	3210	8,167.50
District Tax Levy	1110	60,860.00
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	71,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	275,574.91

Budget Uses

Expenditure Budget	0002	275,574.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,327.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,327.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	115,247.10
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	275,574.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freighliner cruiser	2025	415,000.00	83,000.00	83,000.00	83,000.00
2020 Chevy Micro Bird Bus	2021	47,000.00	24,400.00	9,400.00	9,400.00
2022 Blue Bird Bus	2021	58,500.00	30,400.00	11,700.00	11,700.00
2017 Ford Expedition	2019	5,923.00	7,699.30	1,184.60	1,184.60
Bus #3 BlueBird	2018	36,500.00	41,550.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	37,275.00	5,325.00	2,662.50
Cruiser TCT	2015	13,887.50	20,831.25	N/A	NA
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					115,247.10

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

13 Tuition Fund

Adopted Budget	0001	77,750.00

Budget Uses

Expenditure Budget	0002	77,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	829.05
Unreserved Fund Balance Reappropriated	0970	829.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,920.95
District Mills	999	2.14
Total Estimated Revenues to Fund Adopted Budget	0004	77,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

14 Retirement Fund

Adopted Budget	0001	103,500.00

Budget Uses

Expenditure Budget	0002	103,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,017.25
Operating Reserve	0961	20,700.00
Unreserved Fund Balance Reappropriated	0970	10,317.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,182.75
Total Estimated Revenues to Fund Adopted Budget	0004	103,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	37,581.00

Budget Uses

Expenditure Budget	0002	37,581.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,597.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,597.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,983.11
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,581.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,529.82

Budget Uses

Expenditure Budget	0002	16,529.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,300.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,300.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	507.15
District Tax Levy	1110	8,722.06
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	16,529.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

29 Flexibility Fund

Adopted Budget	0001	9,663.44

Budget Uses

Expenditure Budget	0002	9,663.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,983.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,983.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,680.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,663.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

50 Debt Service Fund

0273

Taxable Value		35,983,906.00
Adopted Budget	0001	609,300.00

Budget Uses

Expenditure Budget	0002	594,300.00
Add To Fund Balance	0003	15,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,632.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	609,300.00
Jurisdiction Mills	999	16.93
Total Estimated Revenues to Fund Adopted Budget	0004	609,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/28/2025	06/30/2040	6,200,000.00	5,570,000.00	300,000.00	293,500.00	800.00
Total Bond Requirements							594,300.00
Total Debt Service Requirements						0002	594,300.00

Budget Report
FY 2027

14 Fergus

0273 Moore Elem

Submit ID: 0273-87853987

61 Building Reserve Fund

Adopted Budget		0001	144,913.11

Budget Uses

Expenditure Budget		0002	144,913.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	98,013.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	98,013.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,100.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	39,800.00
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	144,913.11

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	31	37,265,627

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jami Coalter

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	754,301.01	75,750.08	10%	10.04%	47,431.43	519,031.24	187,838.34	5.04
10 Transportation	78,750.00	2,246.59	20%	2.85%	0.00	10,890.00	67,860.00	1.82
11 Bus Depreciation Reserve	118,031.42	0.00	N/A	0.00%	85,784.32	0.00	32,247.10	0.87
13 Tuition	70,704.00		N/A		3,974.55	0.00	66,729.45	1.79
14 Retirement	126,247.00	25,249.40	20%	20.00%	1,072.34	125,174.66		
17 Adult Education	40,999.00	0.00	35%	0.00%	3,734.37	0.00	37,264.63	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,897.88	0.00	N/A	0.00%	698.37	477.45	8,722.06	0.23
29 Flexibility	23,348.70	0.00	N/A	0.00%	17,640.15	5,708.55	0.00	0.00
61 Building Reserve	167,732.71	0.00	N/A	0.00%	124,282.71	18,350.00	25,100.00	0.67
Total of All Funds	1,390,011.72	103,246.07			284,618.24	679,631.90	425,761.58	11.42

50 Debt Service Tax Jurisdiction								
0274	609,300.00	0.00	20-9-438	0.00%	0.00	0.00	609,300.00	16.35

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	286,382.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,271.68
D.	At Risk Student	(I-D)	1,465.77
E.	Indian Education For All	(I-E)	810.03
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	775.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,786.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,741.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	539,512.36
C.	Maximum Budget Limit	(II-C)	666,710.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,416.25
E.	Adopted Budget	(II-E)	740,928.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	566,462.67
H.	Maximum Budget Limit	(II-H)	702,415.75
I.	Highest Budget Without a Vote	(II-I)	754,301.01
J.	Highest Budget	(II-J)	754,301.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	754,301.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,430.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		319.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	319.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		47,431.43
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	47,431.43	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,181.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		754,301.01
1.	BASE Budget Limit	(V-A1)	566,462.67	
2.	Over-BASE Budget	(V-A2)	187,838.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		286,382.84
1.	Direct State Aid Paid By State	(V-B1)	286,382.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,271.68
D.	At Risk Student	(V-D)		1,465.77
E.	Indian Education For All	(V-E)		810.03
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		775.62
H.	Special Education Allowable Cost Payment	(V-H)		7,786.47
I.	Remaining Fund Balance Available	(V-I)		47,431.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,474.14
1.	Actual Non-Levy Revenue	(V-J1)	12,474.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		170,064.69
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	170,064.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		566,462.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		187,838.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		187,838.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.04
	1. District Property Tax Levy Mills	(V-S1)	5.04	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

01 General Fund

Adopted Budget	0001	754,301.01

Budget Uses

Expenditure Budget	0002	754,301.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	47,431.43
Direct State Aid	3110	286,382.84
Quality Educator	3111	39,271.68
At Risk Student	3112	1,465.77
Indian Education For All	3113	810.03
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,786.47
Data For Achievement	3116	775.62
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	170,064.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,474.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
0274 Moore H S

Submit ID: 0274-58856164

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	187,838.34		
District Tax Levy			1110	187,838.34
Total Estimated Revenues to Fund Adopted Budget			0004	754,301.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,750.00

Budget Uses

Expenditure Budget	0002	78,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,900.00
Contingency	0006	990.00
Over-Schedule	0011	67,860.00
Fund Balance for Budget	TFS48	2,246.59
Operating Reserve	0961	2,246.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,722.50
State - On-Schedule Transportation Reimbursement	3210	8,167.50
District Tax Levy	1110	67,860.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	78,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	118,031.42

Budget Uses

Expenditure Budget	0002	118,031.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,784.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,784.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,247.10
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	118,031.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	29,800.00	9,400.00	9,400.00
2022 Blue Bird Bus	2021	58,500.00	29,000.00	11,700.00	11,700.00
2017 Ford Expedition	2019	5,923.00	7,699.30	1,184.60	1,184.60
Bus #3 Blue Bird	2018	36,500.00	41,550.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	37,275.00	5,325.00	2,662.50
Cruiser TCT	2015	13,887.50	20,831.25	N/A	NA
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					32,247.10

13 Tuition Fund

Adopted Budget	0001	70,704.00

Budget Uses

Expenditure Budget	0002	70,704.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,974.55
Unreserved Fund Balance Reappropriated	0970	3,974.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,729.45
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	70,704.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

14 Retirement Fund

Adopted Budget	0001	126,247.00

Budget Uses

Expenditure Budget	0002	126,247.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,321.74
Operating Reserve	0961	25,249.40
Unreserved Fund Balance Reappropriated	0970	1,072.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	125,174.66
Total Estimated Revenues to Fund Adopted Budget	0004	126,247.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,999.00

Budget Uses

Expenditure Budget	0002	40,999.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,734.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,734.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,264.63
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,999.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,897.88

Budget Uses

Expenditure Budget	0002	9,897.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	698.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	698.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	477.45
District Tax Levy	1110	8,722.06
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	9,897.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

29 Flexibility Fund

Adopted Budget	0001	23,348.70

Budget Uses

Expenditure Budget	0002	23,348.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,640.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,640.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,708.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,348.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

50 Debt Service Fund

0274

Taxable Value		37,265,627.00
Adopted Budget	0001	609,300.00

Budget Uses

Expenditure Budget	0002	594,300.00
Add To Fund Balance	0003	15,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-10,511.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	609,300.00
Jurisdiction Mills	999	16.35
Total Estimated Revenues to Fund Adopted Budget	0004	609,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/28/2025	06/30/2040	6,200,000.00	5,570,000.00	300,000.00	293,500.00	800.00
Total Bond Requirements							594,300.00
Total Debt Service Requirements						0002	594,300.00

Budget Report
FY 2027

14 Fergus

0274 Moore H S

Submit ID: 0274-58856164

61 Building Reserve Fund

Adopted Budget		0001	167,732.71

Budget Uses

Expenditure Budget		0002	167,732.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,282.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,282.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,350.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,100.00
District Mills		999	0.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.67
Total Estimated Revenues to Fund Adopted Budget		0004	167,732.71

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	38	N/A	2,475,055

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Andren

(Signature) (Date)

Chairperson, School Trustees: Matt Caudill

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	375,922.74	33,053.05	10%	8.79%	0.00	353,208.57	22,714.17	9.18
10 Transportation	61,000.00	12,171.45	20%	19.95%	0.00	54,450.00	6,550.00	2.65
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,000.00		N/A		184.16	0.00	17,815.84	7.20
14 Retirement	82,000.00	16,397.05	20%	20.00%	0.00	82,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	297.71	150.16	N/A	50.44%	0.00	297.71	0.00	0.00
29 Flexibility	0.00	44.78	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	537,220.45	61,816.49			184.16	489,956.28	47,080.01	19.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	141,552.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,100.10
D.	At Risk Student	(I-D)	4,332.42
E.	Indian Education For All	(I-E)	906.22
F.	American Indian Achievement Gap	(I-F)	7,424.00
G.	Data For Achievement	(I-G)	950.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,788.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,134.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	314,797.32
C.	Maximum Budget Limit	(II-C)	393,513.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	337,511.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	353,208.57
H.	Maximum Budget Limit	(II-H)	438,969.10
I.	Highest Budget Without a Vote	(II-I)	375,922.74
J.	Highest Budget	(II-J)	438,969.10
K.	Highest Voted Amount	(II-K)	63,046.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	375,922.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,053.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,053.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		375,922.74
1.	BASE Budget Limit	(V-A1)	353,208.57	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		141,552.12
1.	Direct State Aid Paid By State	(V-B1)	141,552.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,100.10
D.	At Risk Student	(V-D)		4,332.42
E.	Indian Education For All	(V-E)		906.22
F.	American Indian Achievement Gap	(V-F)		7,424.00
G.	Data For Achievement	(V-G)		950.76
H.	Special Education Allowable Cost Payment	(V-H)		28,788.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,313.78
1.	Actual Non-Levy Revenue	(V-J1)	3,313.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		120,840.48
1.	Elementary County BASE Distribution	(V-L1)	120,840.48	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		353,208.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.18
	1. District Property Tax Levy Mills	(V-S1)	9.18	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

01 General Fund

Adopted Budget	0001	375,922.74

Budget Uses

Expenditure Budget	0002	375,922.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	141,552.12
Quality Educator	3111	45,100.10
At Risk Student	3112	4,332.42
Indian Education For All	3113	906.22
American Indian Achievement Gap	3114	7,424.00
State Special Education Allowable Cost Payment to Districts	3115	28,788.69
Data For Achievement	3116	950.76
Elementary County BASE Distribution	2250	120,840.48
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,427.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	885.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	22,714.17	
District Tax Levy		1110	22,714.17
Total Estimated Revenues to Fund Adopted Budget		0004	375,922.74
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,500.00
Contingency	0006	4,950.00
Over-Schedule	0011	6,550.00
Fund Balance for Budget	TFS48	12,171.45
Operating Reserve	0961	12,171.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,612.50
State - On-Schedule Transportation Reimbursement	3210	40,837.50
District Tax Levy	1110	6,550.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184.16
Unreserved Fund Balance Reappropriated	0970	184.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,815.84
District Mills	999	7.20
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	82,000.00

Budget Uses

Expenditure Budget	0002	82,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,397.05
Operating Reserve	0961	16,397.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	297.71

Budget Uses

Expenditure Budget	0002	297.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150.16
Operating Reserve	0961	150.16
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	297.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	297.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.78
Operating Reserve	0961	44.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-44438037

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-91531484

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	304,509

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: Jerry Hofer

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-91531484

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	146,000.99	9,817.81	10%	6.72%	0.00	146,000.99	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	18,717.10	16,282.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,131.51	0.00	N/A	0.00%	983.45	148.06	0.00	0.00
29 Flexibility	14,830.36	0.00	N/A	0.00%	11,902.36	2,928.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	196,962.86	16,817.81			31,602.91	165,359.95	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-91531484

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,815.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,350.40
D.	At Risk Student	(I-D)	1,689.21
E.	Indian Education For All	(I-E)	391.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	375.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	131,569.36
C.	Maximum Budget Limit	(II-C)	160,219.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	131,569.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	146,000.99
H.	Maximum Budget Limit	(II-H)	179,760.16
I.	Highest Budget Without a Vote	(II-I)	146,000.99
J.	Highest Budget	(II-J)	179,760.16
K.	Highest Voted Amount	(II-K)	33,759.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	146,000.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,817.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,817.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		146,000.99
1.	BASE Budget Limit	(V-A1)	146,000.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,815.41
1.	Direct State Aid Paid By State	(V-B1)	72,815.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,350.40
D.	At Risk Student	(V-D)		1,689.21
E.	Indian Education For All	(V-E)		391.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		375.30
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		454.49
1.	Actual Non-Levy Revenue	(V-J1)	454.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		58,396.58
1.	Elementary County BASE Distribution	(V-L1)	58,396.58	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		146,000.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-91531484

01 General Fund

Adopted Budget	0001	146,000.99

Budget Uses

Expenditure Budget	0002	146,000.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	72,815.41
Quality Educator	3111	9,350.40
At Risk Student	3112	1,689.21
Indian Education For All	3113	391.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	375.30
Elementary County BASE Distribution	2250	58,396.58
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	454.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-91531484

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	146,000.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,717.10
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	18,717.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,282.90
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,131.51

Budget Uses

Expenditure Budget	0002	1,131.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	983.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	983.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	123.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,131.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,830.36

Budget Uses

Expenditure Budget	0002	14,830.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,902.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,902.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	185.00
Other Revenue from Local Sources	1900	2,743.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,830.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

18 Glacier

Submit ID: 1222-91531484

1222 Mountain View Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	* 32	4,462,023

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marisa Collins

(Signature) (Date)

Chairperson, School Trustees: Patti Sibley

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,561,291.57	156,129.16	10%	10.00%	102,302.53	1,162,403.57	296,585.47	66.47
10 Transportation	175,000.00	35,000.00	20%	20.00%	67,205.96	60,773.12	47,020.92	10.54
11 Bus Depreciation Reserve	300,637.10	0.00	N/A	0.00%	300,637.10	0.00	0.00	0.00
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	13.45
14 Retirement	220,000.00	44,000.00	20%	20.00%	27,553.22	192,446.78		
17 Adult Education	23,209.51	0.00	35%	0.00%	23,209.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	91,880.22	0.00	N/A	0.00%	51,856.87	1,023.35	39,000.00	8.74
29 Flexibility	107,607.07	0.00	N/A	0.00%	97,733.44	9,873.63	0.00	0.00
61 Building Reserve	92,420.00	0.00	N/A	0.00%	0.00	73,936.00	18,484.00	4.14
Total of All Funds	2,632,045.47	235,129.16			670,498.63	1,500,456.45	461,090.39	103.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	55 *
M1	NASHUA 7-8	16 *
H1	NASHUA HS 9-12	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	599,701.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,400.00
D.	At Risk Student	(I-D)	5,418.33
E.	Indian Education For All	(I-E)	2,691.39
F.	American Indian Achievement Gap	(I-F)	7,680.00
G.	Data For Achievement	(I-G)	2,577.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,345.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,448.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,225,915.55
C.	Maximum Budget Limit	(II-C)	1,507,470.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,587.11
E.	Adopted Budget	(II-E)	1,553,502.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,214,120.23
H.	Maximum Budget Limit	(II-H)	1,495,519.21
I.	Highest Budget Without a Vote	(II-I)	1,561,291.57
J.	Highest Budget	(II-J)	1,561,291.57
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,561,291.57

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,129.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		102,302.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	102,302.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		258,431.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	11,121.66	5,223.81	16,345.47
B.	Special Education RSBG to Coop	3,707.22	1,741.27	5,448.49
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,931.55	2,786.03	8,717.58

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	504,720.00	273,896.00	778,616.00
		692,384.00	649,229.00	1,341,613.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,411.55	229,177.84	473,589.39
H.	Special Education in BASE@40%	5,931.55	2,786.03	8,717.58
I.	Subsidized BASE Amount	250,343.10	231,963.87	482,306.97
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,561,291.57
1.	BASE Budget Limit	(V-A1)	1,214,120.23	
2.	Over-BASE Budget	(V-A2)	347,171.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		599,701.00
1.	Direct State Aid Paid By State	(V-B1)	599,701.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,400.00
D.	At Risk Student	(V-D)		5,418.33
E.	Indian Education For All	(V-E)		2,691.39
F.	American Indian Achievement Gap	(V-F)		7,680.00
G.	Data For Achievement	(V-G)		2,577.06

H.	Special Education Allowable Cost Payment	(V-H)		16,345.47
I.	Remaining Fund Balance Available	(V-I)		102,302.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		380,004.45
	1. Elementary County BASE Distribution	(V-L1)	197,145.78	
	2. High School County BASE Distribution	(V-L2)	182,858.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,214,120.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,585.88
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	50,585.88	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		296,585.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,171.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		66.47
	1. District Property Tax Levy Mills	(V-S1)	66.47	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		66.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

01 General Fund

Adopted Budget	0001	1,561,291.57

Budget Uses

Expenditure Budget	0002	1,561,291.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	102,302.53
Direct State Aid	3110	599,701.00
Quality Educator	3111	97,400.00
At Risk Student	3112	5,418.33
Indian Education For All	3113	2,691.39
American Indian Achievement Gap	3114	7,680.00
State Special Education Allowable Cost Payment to Districts	3115	16,345.47
Data For Achievement	3116	2,577.06
Elementary County BASE Distribution	2250	197,145.78
High School County BASE Distribution	2260	182,858.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

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0937 Nashua K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50,585.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	296,585.46		
District Tax Levy			1110	296,585.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,561,291.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,248.30
Contingency	0006	5,524.83
Over-Schedule	0011	114,226.87
Fund Balance for Budget	TFS48	102,205.96
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	67,205.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,193.28
State - On-Schedule Transportation Reimbursement	3210	45,579.84
District Tax Levy	1110	47,020.92
District Mills	999	10.54
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	300,637.10

Budget Uses

Expenditure Budget	0002	300,637.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	300,637.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	300,637.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,637.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Microbird (Chevy Express)	2024	107,500.00	0.00	21,500.00	0.00
2016 CHEVY EXPRESS	2017	59,300.00	59,300.00	11,860.00	0.00
2018 BLUEBIRD	2017	111,000.00	111,000.00	22,200.00	0.00
2015 BLUEBIRD	2015	105,500.00	147,700.00	21,100.00	0.00
2013 BLUEBIRD	2013	83,500.00	125,250.00	N/A	NA
Total					0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	13.45
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

14 Retirement Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,553.22
Operating Reserve	0961	44,000.00
Unreserved Fund Balance Reappropriated	0970	27,553.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	192,446.78
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,209.51

Budget Uses

Expenditure Budget	0002	23,209.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,209.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,209.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,209.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-93717046

28 Technology Fund

Adopted Budget	0001	91,880.22

Budget Uses

Expenditure Budget	0002	91,880.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,856.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,856.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,023.35
District Tax Levy	1110	39,000.00
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	91,880.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	107,607.07

Budget Uses

Expenditure Budget	0002	107,607.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,733.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,733.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,873.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,607.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0937-93717046

0937 Nashua K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	92,420.00

Budget Uses

Expenditure Budget		0002	92,420.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,936.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,484.00
District Mills		999	4.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.14
Total Estimated Revenues to Fund Adopted Budget		0004	92,420.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	131,730

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Adrian Hofer

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	84,987.92	10,000.00	10%	11.77%	11,448.12	53,577.50	19,962.31	151.54
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	5,259.19	6,740.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	375.22	0.00	N/A	0.00%	303.59	71.63	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	97,363.14	12,400.00			17,010.90	60,389.94	19,962.31	151.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	19,962.31
B.	Mandatory Non-isolated Levy	(I-B)	19,962.31
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	608.35
E.	Indian Education For All	(I-E)	104.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	100.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	674.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	224.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	103,569.31
C.	Maximum Budget Limit	(II-C)	125,114.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	103,569.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	84,987.92
H.	Maximum Budget Limit	(II-H)	103,390.51
I.	Highest Budget Without a Vote	(II-I)	84,987.93
J.	Highest Budget	(II-J)	104,383.74
K.	Highest Voted Amount	(II-K)	19,395.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	84,987.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,448.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	11,448.12	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,448.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		84,987.92
	1. BASE Budget Limit	(V-A1)	84,987.92	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		39,924.62
	1. Direct State Aid Paid By State	(V-B1)	19,962.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	19,962.31	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		608.35
E.	Indian Education For All	(V-E)		104.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		100.08
H.	Special Education Allowable Cost Payment	(V-H)		674.04
I.	Remaining Fund Balance Available	(V-I)		11,448.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		385.54
	1. Actual Non-Levy Revenue	(V-J1)	385.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		20,054.65
	1. Elementary County BASE Distribution	(V-L1)	20,054.66	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		84,987.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		151.54
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		151.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
03 Blaine
1216 North Harlem Colony Elem

Submit ID: 1216-13654410

01 General Fund

Adopted Budget	0001	84,987.92

Budget Uses

Expenditure Budget	0002	84,987.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,448.12
Direct State Aid	3110	19,962.31
Quality Educator	3111	11,688.00
At Risk Student	3112	608.35
Indian Education For All	3113	104.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	674.04
Data For Achievement	3116	100.08
Elementary County BASE Distribution	2250	20,054.66
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	385.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	19,962.31		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	19,962.31
Total Estimated Revenues to Fund Adopted Budget			0004	84,987.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,659.19
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	5,259.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,740.81
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

28 Technology Fund

Adopted Budget	0001	375.22

Budget Uses

Expenditure Budget	0002	375.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	303.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	303.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	71.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	375.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
03 Blaine
1216 North Harlem Colony Elem

Submit ID: 1216-13654410

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

Submit ID: 1216-13654410

1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 115	N/A	14,248,757

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Jessica Stevenson

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,254,459.84	125,445.98	10%	10.00%	16,793.95	949,321.29	288,344.64	20.24
10 Transportation	250,582.92	44,308.72	20%	17.68%	0.00	59,002.12	191,580.80	13.45
11 Bus Depreciation Reserve	75,784.99	0.00	N/A	0.00%	40,476.67	0.00	35,308.32	2.48
13 Tuition	97,614.44		N/A		97,614.44	0.00	0.00	0.00
14 Retirement	191,968.52	38,393.70	20%	20.00%	20,599.29	171,369.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,274.21	0.00	N/A	0.00%	12,688.81	792.67	12,792.73	0.90
29 Flexibility	2,447.38	0.00	N/A	0.00%	42.81	2,404.57	0.00	0.00
61 Building Reserve	883,723.90	0.00	N/A	0.00%	797,968.90	30,000.00	55,755.00	3.92
Total of All Funds	2,782,856.20	208,148.40			986,184.87	1,212,889.88	583,781.49	40.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	88 *
M1	NORTH STAR 7-8	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	450,057.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,750.64
D.	At Risk Student	(I-D)	7,819.28
E.	Indian Education For All	(I-E)	2,504.83
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,877.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,165.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,055.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	1,050,485.29
C.	Maximum Budget Limit	(II-C)	1,283,876.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	288,344.59
E.	Adopted Budget	(II-E)	1,338,829.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	940,446.35
H.	Maximum Budget Limit	(II-H)	1,148,891.75
I.	Highest Budget Without a Vote	(II-I)	1,254,459.84
J.	Highest Budget	(II-J)	1,341,273.18
K.	Highest Voted Amount	(II-K)	86,813.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,254,459.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			125,445.98
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			16,793.95
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	4,056.65		
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,737.30		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			142,239.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,254,459.84
	1. BASE Budget Limit	(V-A1)	940,446.35		
	2. Over-BASE Budget	(V-A2)	314,013.49		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			450,057.43
	1. Direct State Aid Paid By State	(V-B1)	450,057.43		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			97,750.64
D.	At Risk Student	(V-D)			7,819.28
E.	Indian Education For All	(V-E)			2,504.83
F.	American Indian Achievement Gap	(V-F)			768.00
G.	Data For Achievement	(V-G)			2,877.30
H.	Special Education Allowable Cost Payment	(V-H)			15,165.90
I.	Remaining Fund Balance Available	(V-I)			12,737.30
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,493.90
	1. Actual Non-Levy Revenue	(V-J1)	1,493.90		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			349,271.77
	1. Elementary County BASE Distribution	(V-L1)	349,271.76		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			940,446.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			25,668.90
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	4,056.65		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	21,612.25	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		288,344.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		314,013.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.24
	1. District Property Tax Levy Mills	(V-S1)	20.24	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

01 General Fund

Adopted Budget	0001	1,254,459.84

Budget Uses

Expenditure Budget	0002	1,254,459.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,793.95
Direct State Aid	3110	450,057.43
Quality Educator	3111	97,750.64
At Risk Student	3112	7,819.28
Indian Education For All	3113	2,504.83
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	15,165.90
Data For Achievement	3116	2,877.30
Elementary County BASE Distribution	2250	349,271.76
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,493.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,612.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	288,344.59		
District Tax Levy			1110	288,344.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,254,459.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.04

10 Transportation Fund

Adopted Budget	0001	250,582.92

Budget Uses

Expenditure Budget	0002	250,582.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,638.29
Contingency	0006	5,363.83
Over-Schedule	0011	191,580.80
Fund Balance for Budget	TFS48	44,308.72
Operating Reserve	0961	44,308.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,750.53
State - On-Schedule Transportation Reimbursement	3210	44,251.59
District Tax Levy	1110	191,580.80
District Mills	999	13.45
Total Estimated Revenues to Fund Adopted Budget	0004	250,582.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	75,784.99

Budget Uses

Expenditure Budget	0002	75,784.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,476.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,476.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,308.32
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	75,784.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE Bus	2026	80,416.59	0.00	16,083.32	16,083.32
2020 Blue Bird	2019	51,625.00	64,850.00	10,325.00	10,325.00
2014 IC Bus	2017	44,500.00	33,208.24	8,900.00	8,900.00
2014 Bluebird 77 Passenger Bus	2013	45,150.00	67,725.00	N/A	NA
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	68,175.00	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					35,308.32

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

13 Tuition Fund

Adopted Budget	0001	97,614.44

Budget Uses

Expenditure Budget	0002	97,614.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,614.44
Unreserved Fund Balance Reappropriated	0970	97,614.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	97,614.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	191,968.52

Budget Uses

Expenditure Budget	0002	191,968.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,992.99
Operating Reserve	0961	38,393.70
Unreserved Fund Balance Reappropriated	0970	20,599.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,369.23
Total Estimated Revenues to Fund Adopted Budget	0004	191,968.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,274.21

Budget Uses

Expenditure Budget	0002	26,274.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,688.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,688.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	792.67
District Tax Levy	1110	12,792.73
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	26,274.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

29 Flexibility Fund

Adopted Budget	0001	2,447.38

Budget Uses

Expenditure Budget	0002	2,447.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,404.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,447.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1233 North Star Elem

Submit ID: 1233-16627541

61 Building Reserve Fund

Adopted Budget	0001	883,723.90

Budget Uses

Expenditure Budget	0002	883,723.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	797,968.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	797,968.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
District Tax Levy		1110	55,755.00
District Mills		999	3.92
Building Reserve Voted Mills		0134	2.11
Building Reserve Permissive Mills		0135	1.81
Total Estimated Revenues to Fund Adopted Budget		0004	883,723.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	120,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	56	14,988,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Jessica Stevenson

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,059,230.78	105,923.08	10%	10.00%	45,265.73	780,817.94	233,147.11	15.55
10 Transportation	192,599.59	26,131.45	20%	13.57%	0.00	53,810.39	138,789.20	9.26
11 Bus Depreciation Reserve	93,181.98	0.00	N/A	0.00%	57,873.66	0.00	35,308.32	2.36
13 Tuition	30,000.00		N/A		8,446.00	0.00	21,554.00	1.44
14 Retirement	139,006.97	27,801.39	20%	20.00%	23,070.26	115,936.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	286,913.67	0.00	N/A	0.00%	262,388.49	638.43	23,886.75	1.59
29 Flexibility	30,764.66	0.00	N/A	0.00%	22,451.52	8,313.14	0.00	0.00
61 Building Reserve	940,499.73	0.00	N/A	0.00%	863,944.73	30,000.00	46,555.00	3.10
Total of All Funds	2,772,197.38	159,855.92			1,283,440.39	989,516.61	499,240.38	33.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 56 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	381,878.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	54,816.72
D.	At Risk Student	(I-D)	1,977.92
E.	Indian Education For All	(I-E)	1,347.55
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	1,401.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,594.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,864.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	745,687.96
C.	Maximum Budget Limit	(II-C)	917,574.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	305,802.81
E.	Adopted Budget	(II-E)	1,051,490.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	757,452.79
H.	Maximum Budget Limit	(II-H)	932,326.33
I.	Highest Budget Without a Vote	(II-I)	1,059,230.78
J.	Highest Budget	(II-J)	1,059,230.78
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,059,230.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,923.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		45,265.73
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	42,732.92	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,532.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,188.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,059,230.78
1.	BASE Budget Limit	(V-A1)	757,452.79	
2.	Over-BASE Budget	(V-A2)	301,777.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,878.81
1.	Direct State Aid Paid By State	(V-B1)	381,878.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		54,816.72
D.	At Risk Student	(V-D)		1,977.92
E.	Indian Education For All	(V-E)		1,347.55
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		1,401.12
H.	Special Education Allowable Cost Payment	(V-H)		8,594.01
I.	Remaining Fund Balance Available	(V-I)		2,532.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,581.25
1.	Actual Non-Levy Revenue	(V-J1)	1,581.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		302,042.60
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	302,042.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		757,452.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		68,630.87
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	42,732.92	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	25,897.95	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		233,147.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		301,777.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		15.55
1.	District Property Tax Levy Mills	(V-S1)	15.55	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		15.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

01 General Fund

Adopted Budget	0001	1,059,230.78

Budget Uses

Expenditure Budget	0002	1,059,230.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	45,265.73
Direct State Aid	3110	381,878.81
Quality Educator	3111	54,816.72
At Risk Student	3112	1,977.92
Indian Education For All	3113	1,347.55
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	8,594.01
Data For Achievement	3116	1,401.12
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	302,042.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,581.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,897.95
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	233,147.11		
District Tax Levy			1110	233,147.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,059,230.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	192,599.59

Budget Uses

Expenditure Budget	0002	192,599.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,918.54
Contingency	0006	4,891.85
Over-Schedule	0011	138,789.20
Fund Balance for Budget	TFS48	26,131.45
Operating Reserve	0961	26,131.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,452.59
State - On-Schedule Transportation Reimbursement	3210	40,357.80
District Tax Levy	1110	138,789.20
District Mills	999	9.26
Total Estimated Revenues to Fund Adopted Budget	0004	192,599.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	93,181.98

Budget Uses

Expenditure Budget	0002	93,181.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,873.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,873.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,308.32
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	93,181.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE Bus	2026	80,416.59	0.00	16,083.32	16,083.32
2020 Blue Bird	2019	51,625.00	36,668.24	10,325.00	10,325.00
2014 IC Bus	2017	44,500.00	38,063.38	8,900.00	8,900.00
2014 Bluebird 77 Passenger	2013	45,150.00	67,725.00	N/A	NA
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	75,675.00	N/A	NA
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					35,308.32

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,446.00
Unreserved Fund Balance Reappropriated	0970	8,446.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,554.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

14 Retirement Fund

Adopted Budget	0001	139,006.97

Budget Uses

Expenditure Budget	0002	139,006.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,871.65
Operating Reserve	0961	27,801.39
Unreserved Fund Balance Reappropriated	0970	23,070.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,936.71
Total Estimated Revenues to Fund Adopted Budget	0004	139,006.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	286,913.67

Budget Uses

Expenditure Budget	0002	286,913.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,388.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,388.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	638.43
District Tax Levy	1110	23,886.75
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	286,913.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

29 Flexibility Fund

Adopted Budget	0001	30,764.66

Budget Uses

Expenditure Budget	0002	30,764.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,451.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,451.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,313.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,764.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1234 North Star HS

Submit ID: 1234-12726354

61 Building Reserve Fund

Adopted Budget	0001	940,499.73

Budget Uses

Expenditure Budget	0002	940,499.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	863,944.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	863,944.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
District Tax Levy		1110	46,555.00
District Mills		999	3.10
Building Reserve Voted Mills		0134	2.00
Building Reserve Permissive Mills		0135	1.10
Total Estimated Revenues to Fund Adopted Budget		0004	940,499.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	120,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	101	N/A	9,377,782

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Amber Miskowitz

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,139,449.43	112,881.18	10%	9.91%	0.00	956,654.67	182,794.76	19.49
10 Transportation	275,000.00	55,000.00	20%	20.00%	16,361.57	69,211.40	189,427.03	20.20
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	75,000.00		N/A		7,313.54	0.00	67,686.46	7.22
14 Retirement	135,000.00	27,000.00	20%	20.00%	19,841.24	115,158.76		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	5,491.74	0.00	8,508.26	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,697.11	0.00	N/A	0.00%	1,933.69	763.42	0.00	0.00
29 Flexibility	4,557.97	0.00	N/A	0.00%	4,557.97	0.00	0.00	0.00
61 Building Reserve	162,070.25	0.00	N/A	0.00%	110,455.25	41,061.83	10,553.17	1.13
Total of All Funds	1,807,774.76	199,781.18			165,955.00	1,182,850.08	458,969.68	48.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	72
M1	NOXON 7-8	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	409,963.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	102,503.76
D.	At Risk Student	(I-D)	9,786.47
E.	Indian Education For All	(I-E)	2,639.13
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	2,527.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,988.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,673.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	101
B.	BASE Budget Limit	(II-B)	896,341.71
C.	Maximum Budget Limit	(II-C)	1,101,909.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	226,909.34
E.	Adopted Budget	(II-E)	1,123,251.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	905,737.16
H.	Maximum Budget Limit	(II-H)	1,115,249.04
I.	Highest Budget Without a Vote	(II-I)	1,139,449.43
J.	Highest Budget	(II-J)	1,139,449.43
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,139,449.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,881.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		112,881.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,139,449.43
1.	BASE Budget Limit	(V-A1)	905,737.16	
2.	Over-BASE Budget	(V-A2)	233,712.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		409,963.73
1.	Direct State Aid Paid By State	(V-B1)	409,963.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		102,503.76
D.	At Risk Student	(V-D)		9,786.47
E.	Indian Education For All	(V-E)		2,639.13
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		2,527.02
H.	Special Education Allowable Cost Payment	(V-H)		36,988.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,638.01
1.	Actual Non-Levy Revenue	(V-J1)	4,638.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		336,178.70
1.	Elementary County BASE Distribution	(V-L1)	336,178.70	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		905,737.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,917.51
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	50,917.51	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,794.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		233,712.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.49
	1. District Property Tax Levy Mills	(V-S1)	19.49	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

01 General Fund

Adopted Budget	0001	1,139,449.43

Budget Uses

Expenditure Budget	0002	1,139,449.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	409,963.73
Quality Educator	3111	102,503.76
At Risk Student	3112	9,786.47
Indian Education For All	3113	2,639.13
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	36,988.34
Data For Achievement	3116	2,527.02
Elementary County BASE Distribution	2250	336,178.70
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,638.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50,917.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	182,794.76		
District Tax Levy			1110	182,794.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,139,449.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,919.45
Contingency	0006	6,291.95
Over-Schedule	0011	205,788.60
Fund Balance for Budget	TFS48	71,361.57
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	16,361.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,302.85
State - On-Schedule Transportation Reimbursement	3210	51,908.55
District Tax Levy	1110	189,427.03
District Mills	999	20.20
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,313.54
Unreserved Fund Balance Reappropriated	0970	7,313.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	67,686.46
District Mills	999	7.22
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,841.24
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	19,841.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,158.76
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,391.74
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	5,491.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,508.26
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,697.11

Budget Uses

Expenditure Budget	0002	2,697.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,933.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,933.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	763.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,697.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,557.97

Budget Uses

Expenditure Budget	0002	4,557.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,557.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,557.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,557.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

0811 Noxon Elem

Submit ID: 0811-57838547

61 Building Reserve Fund

Adopted Budget		0001	162,070.25

Budget Uses

Expenditure Budget		0002	162,070.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,455.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	110,455.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,061.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,553.17
District Mills		999	1.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.13
Total Estimated Revenues to Fund Adopted Budget		0004	162,070.25

Budget Report
FY 2027

45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	57	17,698,868

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Amber Miskowitz

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,123,421.16	113,571.00	10%	10.11%	7,679.07	847,051.21	268,690.88	15.18
10 Transportation	275,000.00	55,000.00	20%	20.00%	16,839.68	69,211.40	188,948.92	10.68
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	78,000.00		N/A		3.09	0.00	77,996.91	4.41
14 Retirement	125,000.00	25,000.00	20%	20.00%	41,114.46	83,885.54		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	5,522.11	0.00	8,477.89	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,718.37	0.00	N/A	0.00%	2,030.02	688.35	15,000.00	0.85
29 Flexibility	7,826.89	0.00	N/A	0.00%	7,826.89	0.00	0.00	0.00
61 Building Reserve	121,832.58	0.00	N/A	0.00%	74,242.58	37,904.17	9,685.83	0.55
Total of All Funds	1,762,799.00	198,471.00			155,257.90	1,038,740.67	568,800.43	32.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	385,695.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,452.80
D.	At Risk Student	(I-D)	3,904.72
E.	Indian Education For All	(I-E)	1,489.41
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,426.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,746.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,527.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	66
B.	BASE Budget Limit	(II-B)	848,556.27
C.	Maximum Budget Limit	(II-C)	1,057,164.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	269,901.62
E.	Adopted Budget	(II-E)	1,118,457.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	816,668.79
H.	Maximum Budget Limit	(II-H)	1,023,639.62
I.	Highest Budget Without a Vote	(II-I)	1,123,421.16
J.	Highest Budget	(II-J)	1,123,421.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,123,421.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			112,342.12
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,228.88
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,228.88		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			7,679.07
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,679.07		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			121,250.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,123,421.16
	1. BASE Budget Limit	(V-A1)	816,668.79		
	2. Over-BASE Budget	(V-A2)	306,752.37		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			385,695.74
	1. Direct State Aid Paid By State	(V-B1)	385,695.74		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			65,452.80
D.	At Risk Student	(V-D)			3,904.72
E.	Indian Education For All	(V-E)			1,489.41
F.	American Indian Achievement Gap	(V-F)			256.00
G.	Data For Achievement	(V-G)			1,426.14
H.	Special Education Allowable Cost Payment	(V-H)			37,746.76
I.	Remaining Fund Balance Available	(V-I)			7,679.07
J.	Non-Levy Revenue and Funding Sources	(V-J)			7,579.35
	1. Actual Non-Levy Revenue	(V-J1)	7,579.35		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			305,438.80
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	305,438.80		
M.	**Subtotal of BASE Budget Revenue	(V-M)			816,668.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			38,061.49
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	38,061.49	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		268,690.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		306,752.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		15.18
	1. District Property Tax Levy Mills	(V-S1)	15.18	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		15.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

01 General Fund

Adopted Budget	0001	1,123,421.16

Budget Uses

Expenditure Budget	0002	1,123,421.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,679.07
Direct State Aid	3110	385,695.74
Quality Educator	3111	65,452.80
At Risk Student	3112	3,904.72
Indian Education For All	3113	1,489.41
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	37,746.76
Data For Achievement	3116	1,426.14
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	305,438.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,579.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
45 Sanders
0812 Noxon H S

Submit ID: 0812-13238993

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,061.49
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	268,690.88		
District Tax Levy			1110	268,690.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,123,421.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,919.45
Contingency	0006	6,291.95
Over-Schedule	0011	205,788.60
Fund Balance for Budget	TFS48	71,839.68
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	16,839.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,302.85
State - On-Schedule Transportation Reimbursement	3210	51,908.55
District Tax Levy	1110	188,948.92
District Mills	999	10.68
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	78,000.00

Budget Uses

Expenditure Budget	0002	78,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.09
Unreserved Fund Balance Reappropriated	0970	3.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	77,996.91
District Mills	999	4.41
Total Estimated Revenues to Fund Adopted Budget	0004	78,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,114.46
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	41,114.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,885.54
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,422.11
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	5,522.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,477.89
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,718.37

Budget Uses

Expenditure Budget	0002	17,718.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,030.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,030.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	688.35
District Tax Levy	1110	15,000.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	17,718.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,826.89

Budget Uses

Expenditure Budget	0002	7,826.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,826.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,826.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,826.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

0812 Noxon H S

Submit ID: 0812-13238993

61 Building Reserve Fund

Adopted Budget		0001	121,832.58

Budget Uses

Expenditure Budget		0002	121,832.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	74,242.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	74,242.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,904.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,685.83
District Mills		999	0.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.55
Total Estimated Revenues to Fund Adopted Budget		0004	121,832.58

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	3,479,763

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karena Econom

(Signature) (Date)

Chairperson, School Trustees: Kaite Howes

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,789.28	11,378.93	10%	10.00%	8,260.26	87,924.11	17,604.91	5.06
10 Transportation	200.00	40.00	20%	20.00%	791.33	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,000.00		N/A		8,527.78	0.00	14,472.22	4.16
14 Retirement	17,000.00	3,400.00	20%	20.00%	7,945.36	9,054.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	317.91	0.00	N/A	0.00%	238.84	79.07	0.00	0.00
29 Flexibility	762.48	0.00	N/A	0.00%	762.48	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	155,069.67	14,818.93			26,526.05	97,057.82	32,077.13	9.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	42,915.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	7.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	125.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	103,585.22
C.	Maximum Budget Limit	(II-C)	126,797.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	121,190.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,814.28
H.	Maximum Budget Limit	(II-H)	115,144.95
I.	Highest Budget Without a Vote	(II-I)	113,789.28
J.	Highest Budget	(II-J)	122,004.56
K.	Highest Voted Amount	(II-K)	8,215.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,789.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,378.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,260.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,260.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,639.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,789.28
1.	BASE Budget Limit	(V-A1)	93,814.28	
2.	Over-BASE Budget	(V-A2)	19,975.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		42,915.13
1.	Direct State Aid Paid By State	(V-B1)	42,915.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		7.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		125.10
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		8,260.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		580.76
1.	Actual Non-Levy Revenue	(V-J1)	580.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		25,498.81
1.	Elementary County BASE Distribution	(V-L1)	25,498.81	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,814.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,370.09
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	2,370.09	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,975.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.06
	1. District Property Tax Levy Mills	(V-S1)	5.06	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

01 General Fund

Adopted Budget	0001	113,789.28

Budget Uses

Expenditure Budget	0002	113,789.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,260.26
Direct State Aid	3110	42,915.13
Quality Educator	3111	15,584.00
At Risk Student	3112	0.00
Indian Education For All	3113	7.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	125.10
Elementary County BASE Distribution	2250	25,498.81
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	580.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,370.09
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	17,604.91	
District Tax Levy		1110	17,604.91
Total Estimated Revenues to Fund Adopted Budget		0004	113,789.28
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100.00
Contingency	0006	50.00
Over-Schedule	0011	50.00
Fund Balance for Budget	TFS48	831.33
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	791.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	591.33

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,527.78
Unreserved Fund Balance Reappropriated	0970	8,527.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,472.22
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,345.36
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	7,945.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,054.64
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	317.91

Budget Uses

Expenditure Budget	0002	317.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	79.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	317.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

29 Flexibility Fund

Adopted Budget	0001	762.48

Budget Uses

Expenditure Budget	0002	762.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	762.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	762.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	762.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0857 Nye Elem

Submit ID: 0857-44525053

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-62241242

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	102	N/A	8,410,528

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Holly Dale

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-62241242

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,043,900.43	105,966.89	10%	10.15%	17,568.09	929,521.28	96,811.06	11.51
10 Transportation	274,758.74	18,767.05	20%	6.83%	0.00	84,383.92	190,374.82	22.64
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	129,602.96		N/A		0.00	0.00	129,602.96	15.41
14 Retirement	159,887.80	31,977.56	20%	20.00%	30,940.21	128,947.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,699.08	307.55	N/A	3.17%	0.00	756.58	8,942.50	1.06
29 Flexibility	18.98	0.00	N/A	0.00%	18.98	0.00	0.00	0.00
61 Building Reserve	102,730.00	72,091.22	N/A	70.18%	0.00	37,101.84	65,628.16	7.80
Total of All Funds	1,720,597.99	229,110.27			48,527.28	1,180,711.21	491,359.50	58.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

Submit ID: 0342-62241242

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	79
M1	BISSELL 7-8	23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	407,910.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,296.00
D.	At Risk Student	(I-D)	3,481.81
E.	Indian Education For All	(I-E)	2,665.26
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,552.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,497.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,729.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	102
B.	BASE Budget Limit	(II-B)	835,778.66
C.	Maximum Budget Limit	(II-C)	1,046,682.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	932,589.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	897,623.77
H.	Maximum Budget Limit	(II-H)	1,138,384.15
I.	Highest Budget Without a Vote	(II-I)	1,043,900.43
J.	Highest Budget	(II-J)	1,138,384.15
K.	Highest Voted Amount	(II-K)	94,483.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,043,900.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,390.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,576.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,576.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,568.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,568.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,534.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,043,900.43
1.	BASE Budget Limit	(V-A1)	897,623.77	
2.	Over-BASE Budget	(V-A2)	146,276.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		407,910.43
1.	Direct State Aid Paid By State	(V-B1)	407,910.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,296.00
D.	At Risk Student	(V-D)		3,481.81
E.	Indian Education For All	(V-E)		2,665.26
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,552.04
H.	Special Education Allowable Cost Payment	(V-H)		39,497.06
I.	Remaining Fund Balance Available	(V-I)		17,568.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,099.76
1.	Actual Non-Levy Revenue	(V-J1)	3,099.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		319,553.32
1.	Elementary County BASE Distribution	(V-L1)	319,553.32	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		897,623.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		49,465.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	49,465.60	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		146,276.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		11.51
	1. District Property Tax Levy Mills	(V-S1)	11.51	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		11.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-62241242

01 General Fund

Adopted Budget	0001	1,043,900.43

Budget Uses

Expenditure Budget	0002	1,043,900.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,568.09
Direct State Aid	3110	407,910.43
Quality Educator	3111	101,296.00
At Risk Student	3112	3,481.81
Indian Education For All	3113	2,665.26
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	39,497.06
Data For Achievement	3116	2,552.04
Elementary County BASE Distribution	2250	319,553.32
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,099.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	49,465.60
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	96,811.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,043,900.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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10 Transportation Fund

Adopted Budget	0001	274,758.74

Budget Uses

Expenditure Budget	0002	274,758.74
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,712.65
Contingency	0006	7,671.27
Over-Schedule	0011	190,374.82
Fund Balance for Budget	TFS48	18,767.05
Operating Reserve	0961	18,767.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,095.98
State - On-Schedule Transportation Reimbursement	3210	63,287.94
District Tax Levy	1110	190,374.82
District Mills	999	22.64
Total Estimated Revenues to Fund Adopted Budget	0004	274,758.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0342 Olney-Bissell Elem

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13 Tuition Fund

Adopted Budget	0001	129,602.96

Budget Uses

Expenditure Budget	0002	129,602.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	129,602.96
District Mills	999	15.41
Total Estimated Revenues to Fund Adopted Budget	0004	129,602.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	159,887.80

Budget Uses

Expenditure Budget	0002	159,887.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,917.77
Operating Reserve	0961	31,977.56
Unreserved Fund Balance Reappropriated	0970	30,940.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,947.59
Total Estimated Revenues to Fund Adopted Budget	0004	159,887.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0342 Olney-Bissell Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,699.08

Budget Uses

Expenditure Budget	0002	9,699.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	307.55
Operating Reserve	0961	307.55
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	756.58
District Tax Levy	1110	8,942.50
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	9,699.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18.98

Budget Uses

Expenditure Budget	0002	18.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	102,730.00

Budget Uses

Expenditure Budget		0002	102,730.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,091.22
Operating Reserve		0961	72,091.22
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,101.84
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	51,000.00	
District Tax Levy		1110	65,628.16
District Mills		999	7.80
Building Reserve Voted Mills		0134	6.06
Building Reserve Permissive Mills		0135	1.74
Total Estimated Revenues to Fund Adopted Budget		0004	102,730.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	765,000.00	15	612	153,000.00	51,000.00	51,000.00
Total						51,000.00

Budget Report
FY 2027

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Submit ID: 0935-82945886

0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	30	*	6	3,230,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Haylee Huette

(Signature) (Date)

Chairperson, School Trustees: Tim Stenglein

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

53 Valley

Submit ID: 0935-82945886

0935 Opheim K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,099,895.63	109,989.56	10%	10.00%	136,578.99	610,334.52	352,982.12	109.27
10 Transportation	128,000.00	25,600.00	20%	20.00%	8,864.91	48,621.87	70,513.22	21.83
11 Bus Depreciation Reserve	535,624.56	0.00	N/A	0.00%	426,412.56	0.00	109,212.00	33.81
13 Tuition	62,255.26		N/A		34,968.96	0.00	27,286.30	8.45
14 Retirement	165,000.00	33,000.00	20%	20.00%	50,011.88	114,988.12		
17 Adult Education	6,048.66	0.00	35%	0.00%	6,048.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,126.21	0.00	N/A	0.00%	499.85	626.36	10,000.00	3.10
29 Flexibility	11,859.16	0.00	N/A	0.00%	11,859.16	0.00	0.00	0.00
61 Building Reserve	194,535.59	0.00	N/A	0.00%	110,280.59	67,404.00	16,851.00	5.22
Total of All Funds	2,214,345.07	168,589.56			785,525.56	841,974.87	586,844.64	181.68

50 Debt Service Tax Jurisdiction								
0935	99,838.00	0.00	20-9-438	0.00%	1,321.95	0.00	98,516.05	30.50

Budget Report
FY 2027

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0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	25 *
M1	OPHEIM 7-8	5 *
H1	OPHEIM HS 9-12	6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	368,523.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,416.30
D.	At Risk Student	(I-D)	2,279.76
E.	Indian Education For All	(I-E)	940.68
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	900.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,392.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,797.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	769,994.01
C.	Maximum Budget Limit	(II-C)	946,762.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	323,378.02
E.	Adopted Budget	(II-E)	1,093,372.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	743,122.89
H.	Maximum Budget Limit	(II-H)	910,526.60
I.	Highest Budget Without a Vote	(II-I)	1,103,686.25
J.	Highest Budget	(II-J)	1,111,850.46
K.	Highest Voted Amount	(II-K)	8,164.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,099,895.63

Budget Report
FY 2027

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Submit ID: 0935-82945886

0935 Opheim K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			109,989.56
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			136,578.99
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	136,578.99		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			246,568.55

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	4,718.28	674.04	5,392.32
B.	Special Education RSBG to Coop	1,572.76	224.68	1,797.44
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,516.42	359.49	2,875.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	210,045.00	51,394.50	261,439.50
		397,709.00	426,727.50	824,436.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	140,391.28	150,634.81	291,026.09
H.	Special Education in BASE@40%	2,516.42	359.49	2,875.90
I.	Subsidized BASE Amount	142,907.70	150,994.30	293,901.99
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,099,895.63
	1. BASE Budget Limit	(V-A1)	743,122.89	
	2. Over-BASE Budget	(V-A2)	356,772.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		368,523.11
	1. Direct State Aid Paid By State	(V-B1)	368,523.11	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,416.30
D.	At Risk Student	(V-D)		2,279.76
E.	Indian Education For All	(V-E)		940.68
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		900.72

H.	Special Education Allowable Cost Payment	(V-H)		5,392.32
I.	Remaining Fund Balance Available	(V-I)		136,578.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,895.67
	1. Actual Non-Levy Revenue	(V-J1)	11,895.67	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		145,427.34
	1. Elementary County BASE Distribution	(V-L1)	70,155.12	
	2. High School County BASE Distribution	(V-L2)	75,272.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		743,122.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,790.62
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	3,790.62	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		352,982.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		356,772.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		109.27
	1. District Property Tax Levy Mills	(V-S1)	109.27	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		109.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

53 Valley

0935 Opheim K-12 Schools

Submit ID: 0935-82945886

01 General Fund

Adopted Budget	0001	1,099,895.63

Budget Uses

Expenditure Budget	0002	1,099,895.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	136,578.99
Direct State Aid	3110	368,523.11
Quality Educator	3111	70,416.30
At Risk Student	3112	2,279.76
Indian Education For All	3113	940.68
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	5,392.32
Data For Achievement	3116	900.72
Elementary County BASE Distribution	2250	70,155.12
High School County BASE Distribution	2260	75,272.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,990.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,905.53
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0935 Opheim K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,790.62
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	352,982.12		
District Tax Levy			1110	352,982.12
Total Estimated Revenues to Fund Adopted Budget			0004	1,099,895.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,201.70
Contingency	0006	4,420.17
Over-Schedule	0011	79,378.13
Fund Balance for Budget	TFS48	34,464.91
Operating Reserve	0961	25,600.00
Unreserved Fund Balance Reappropriated	0970	8,864.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,155.46
State - On-Schedule Transportation Reimbursement	3210	36,466.41
District Tax Levy	1110	70,513.22
District Mills	999	21.83
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

53 Valley

Submit ID: 0935-82945886

0935 Opheim K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	535,624.56

Budget Uses

Expenditure Budget	0002	535,624.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	426,412.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	426,412.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,212.00
District Mills	999	33.81
Total Estimated Revenues to Fund Adopted Budget	0004	535,624.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 MICRO BIRD CHEVY 30-PASS	2024	89,250.00	35,700.00	17,850.00	17,850.00
2023 Ford Expedition MAX XLT Blue E-Bus	2024	74,700.00	29,880.00	14,940.00	14,940.00
2023 Ford Expedition Max XLT White E-Bus	2024	73,950.00	29,580.00	14,790.00	14,790.00
2022 Ford Expedition E-Bus	2022	64,060.00	47,936.00	12,812.00	12,812.00
2019 Ford Expedition XL	2020	47,500.00	57,000.00	9,500.00	9,500.00
2013 MICRO BIRD-18 PASS	2015	66,000.00	66,000.00	13,200.00	13,200.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	78,360.00	13,060.00	13,060.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	78,360.00	13,060.00	13,060.00
2007 BLUE BIRD VISION	2006	60,000.00	90,000.00	N/A	NA
Total					109,212.00

Budget Report
FY 2027

53 Valley

Submit ID: 0935-82945886

0935 Opheim K-12 Schools

13 Tuition Fund

Adopted Budget	0001	62,255.26

Budget Uses

Expenditure Budget	0002	62,255.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,968.96
Unreserved Fund Balance Reappropriated	0970	34,968.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,286.30
District Mills	999	8.45
Total Estimated Revenues to Fund Adopted Budget	0004	62,255.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0935 Opheim K-12 Schools

Submit ID: 0935-82945886

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,011.88
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	50,011.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,988.12
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,048.66

Budget Uses

Expenditure Budget	0002	6,048.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,048.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,048.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,048.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,126.21

Budget Uses

Expenditure Budget	0002	11,126.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	499.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	499.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	626.36
District Tax Levy	1110	10,000.00
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	11,126.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0935 Opheim K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	11,859.16

Budget Uses

Expenditure Budget	0002	11,859.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,859.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,859.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,859.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
53 Valley

Submit ID: 0935-82945886

0935 Opheim K-12 Schools

50 Debt Service Fund
0935

Taxable Value		3,230,341.00
Adopted Budget	0001	99,838.00

Budget Uses

Expenditure Budget	0002	99,838.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,321.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,321.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,516.05
Jurisdiction Mills	999	30.50
Total Estimated Revenues to Fund Adopted Budget	0004	99,838.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/25/2020	06/30/2036	550,000.00	415,000.00	40,000.00	9,919.00	0.00
High School Bond	12/25/2020	06/30/2036	550,000.00	415,000.00	40,000.00	9,919.00	0.00
Total Bond Requirements							99,838.00
Total Debt Service Requirements						0002	99,838.00

Budget Report
FY 2027

53 Valley

Submit ID: 0935-82945886

0935 Opheim K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	194,535.59

Budget Uses

Expenditure Budget		0002	194,535.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,280.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	110,280.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	67,404.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	16,851.00
District Mills		999	5.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.22
Total Estimated Revenues to Fund Adopted Budget		0004	194,535.59

Budget Report
FY 2027

39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	2,576,011

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: Todd Bauer

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
39 Powell
0715 Ovando Elem

Submit ID: 0715-59075371

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	229,853.26	21,102.38	10%	9.18%	0.00	206,071.87	23,781.39	9.23
10 Transportation	4,290.01	858.00	20%	20.00%	3,432.01	0.00	858.00	0.33
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		4,430.59	0.00	569.41	0.22
14 Retirement	30,000.00	6,000.00	20%	20.00%	9,441.41	20,558.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,210.97	0.00	N/A	0.00%	1,053.32	157.65	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	42,530.00	99,376.93	N/A	233.66%	0.00	34,024.00	8,506.00	3.30
Total of All Funds	312,884.24	127,337.31			18,357.33	260,812.11	33,714.80	13.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	87,762.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,453.92
D.	At Risk Student	(I-D)	586.13
E.	Indian Education For All	(I-E)	522.60
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	500.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,033.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,011.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	188,451.26
C.	Maximum Budget Limit	(II-C)	234,725.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,265.54
E.	Adopted Budget	(II-E)	232,879.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	187,038.73
H.	Maximum Budget Limit	(II-H)	229,853.26
I.	Highest Budget Without a Vote	(II-I)	242,763.29
J.	Highest Budget	(II-J)	242,763.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	229,853.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		21,102.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,102.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		229,853.26
1.	BASE Budget Limit	(V-A1)	187,038.73	
2.	Over-BASE Budget	(V-A2)	42,814.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		87,762.19
1.	Direct State Aid Paid By State	(V-B1)	87,762.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,453.92
D.	At Risk Student	(V-D)		586.13
E.	Indian Education For All	(V-E)		522.60
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		500.40
H.	Special Education Allowable Cost Payment	(V-H)		3,033.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		70,924.31
1.	Elementary County BASE Distribution	(V-L1)	70,924.31	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		187,038.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,033.14
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	19,033.14	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,781.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		42,814.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.23
	1. District Property Tax Levy Mills	(V-S1)	9.23	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

01 General Fund

Adopted Budget	0001	229,853.26

Budget Uses

Expenditure Budget	0002	229,853.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	87,762.19
Quality Educator	3111	23,453.92
At Risk Student	3112	586.13
Indian Education For All	3113	522.60
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	3,033.18
Data For Achievement	3116	500.40
Elementary County BASE Distribution	2250	70,924.31
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,033.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	23,781.39		
District Tax Levy			1110	23,781.39
Total Estimated Revenues to Fund Adopted Budget			0004	229,853.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,290.01

Budget Uses

Expenditure Budget	0002	4,290.01
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	4,290.01
Fund Balance for Budget	TFS48	4,290.01
Operating Reserve	0961	858.00
Unreserved Fund Balance Reappropriated	0970	3,432.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	858.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	4,290.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 Chevy/Collins Mid-Bus	2026	15,000.00	0.00	3,000.00	0.00
Total					0.00

Budget Report
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39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,430.59
Unreserved Fund Balance Reappropriated	0970	4,430.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	569.41
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,441.41
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	9,441.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,558.59
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,210.97

Budget Uses

Expenditure Budget	0002	1,210.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,053.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,053.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	157.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,210.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

39 Powell

0715 Ovando Elem

Submit ID: 0715-59075371

61 Building Reserve Fund

Adopted Budget	0001	42,530.00

Budget Uses

Expenditure Budget	0002	42,530.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,376.93
Operating Reserve	0961	99,376.93
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	34,024.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	8,506.00
District Mills	999	3.30
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.30
Total Estimated Revenues to Fund Adopted Budget	0004	42,530.00

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	228	N/A	7,419,242

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kelsi Indreland

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,853,972.57	56,874.72	10%	3.07%	0.00	1,706,388.54	147,584.03	19.89
10 Transportation	315,000.00	61,595.77	20%	19.55%	0.00	36,359.40	278,640.60	37.56
11 Bus Depreciation Reserve	261,525.03	0.00	N/A	0.00%	194,579.93	0.00	66,945.10	9.02
13 Tuition	148,511.00		N/A		13,325.07	0.00	135,185.93	18.22
14 Retirement	290,500.00	58,100.00	20%	20.00%	1,032.29	289,467.71		
17 Adult Education	14,000.00	0.00	35%	0.00%	7,092.88	0.00	6,907.12	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,438.26	0.00	N/A	0.00%	0.00	1,438.26	10,000.00	1.35
29 Flexibility	9,010.42	0.00	N/A	0.00%	5,203.11	3,807.31	0.00	0.00
61 Building Reserve	65,990.00	133,861.94	N/A	202.85%	0.00	48,890.00	17,100.00	2.30
Total of All Funds	2,969,947.28	310,432.43			221,233.28	2,086,351.22	662,362.78	89.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	172
M1	PARK CITY 7-8	56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	811,106.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,554.00
D.	At Risk Student	(I-D)	4,369.15
E.	Indian Education For All	(I-E)	5,957.64
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	5,704.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,870.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,806.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,651,555.57
C.	Maximum Budget Limit	(II-C)	2,060,659.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,584.03
E.	Adopted Budget	(II-E)	1,799,139.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,706,388.54
H.	Maximum Budget Limit	(II-H)	2,131,444.09
I.	Highest Budget Without a Vote	(II-I)	1,853,972.57
J.	Highest Budget	(II-J)	2,131,444.09
K.	Highest Voted Amount	(II-K)	277,471.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,853,972.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		56,874.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,874.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,853,972.57
1.	BASE Budget Limit	(V-A1)	1,706,388.54	
2.	Over-BASE Budget	(V-A2)	147,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		811,106.89
1.	Direct State Aid Paid By State	(V-B1)	811,106.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,554.00
D.	At Risk Student	(V-D)		4,369.15
E.	Indian Education For All	(V-E)		5,957.64
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		5,704.56
H.	Special Education Allowable Cost Payment	(V-H)		45,870.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,556.12
1.	Actual Non-Levy Revenue	(V-J1)	24,556.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		639,453.43
1.	Elementary County BASE Distribution	(V-L1)	639,453.43	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,706,388.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		147,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.89
	1. District Property Tax Levy Mills	(V-S1)	19.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

01 General Fund

Adopted Budget	0001	1,853,972.57

Budget Uses

Expenditure Budget	0002	1,853,972.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	811,106.89
Quality Educator	3111	166,554.00
At Risk Student	3112	4,369.15
Indian Education For All	3113	5,957.64
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	45,870.75
Data For Achievement	3116	5,704.56
Elementary County BASE Distribution	2250	639,453.43
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,339.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	216.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
48 Stillwater
0846 Park City Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	147,584.03		
District Tax Levy			1110	147,584.03
Total Estimated Revenues to Fund Adopted Budget			0004	1,853,972.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

10 Transportation Fund

Adopted Budget	0001	315,000.00

Budget Uses

Expenditure Budget	0002	315,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,054.00
Contingency	0006	3,305.40
Over-Schedule	0011	278,640.60
Fund Balance for Budget	TFS48	61,595.77
Operating Reserve	0961	61,595.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,089.85
State - On-Schedule Transportation Reimbursement	3210	27,269.55
District Tax Levy	1110	278,640.60
District Mills	999	37.56
Total Estimated Revenues to Fund Adopted Budget	0004	315,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	261,525.03

Budget Uses

Expenditure Budget	0002	261,525.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,579.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,579.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,945.10
District Mills	999	9.02
Total Estimated Revenues to Fund Adopted Budget	0004	261,525.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas School Bus	2025	67,493.00	13,498.60	13,498.60	13,498.60
Bus Cameras w/DVR	2025	11,788.00	2,357.60	2,357.60	2,357.60
2019 14 passenger bus	2023	36,927.50	22,156.50	7,385.50	7,385.50
2022 Thomas Bus	2023	64,491.50	38,694.90	12,898.30	12,898.30
EXTENDED BUS ARM	2023	3,850.00	2,310.00	770.00	770.00
Coachliner Activity Bus	2021	125,537.50	125,537.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	27,643.50	N/A	NA
2020 Thomas Bus	2019	49,276.00	68,986.40	9,855.20	4,927.60
2019 IC Bus	2018	57,116.39	85,674.59	N/A	NA
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	131,328.39	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.61	N/A	NA
Total					66,945.10

Budget Report
FY 2027
48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

13 Tuition Fund

Adopted Budget	0001	148,511.00

Budget Uses

Expenditure Budget	0002	148,511.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,325.07
Unreserved Fund Balance Reappropriated	0970	13,325.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	135,185.93
District Mills	999	18.22
Total Estimated Revenues to Fund Adopted Budget	0004	148,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
48 Stillwater

0846 Park City Elem

Submit ID: 0846-41839547

14 Retirement Fund

Adopted Budget	0001	290,500.00

Budget Uses

Expenditure Budget	0002	290,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,132.29
Operating Reserve	0961	58,100.00
Unreserved Fund Balance Reappropriated	0970	1,032.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	289,467.71
Total Estimated Revenues to Fund Adopted Budget	0004	290,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,092.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,092.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,907.12
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,438.26

Budget Uses

Expenditure Budget	0002	11,438.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,438.26
District Tax Levy	1110	10,000.00
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	11,438.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,010.42

Budget Uses

Expenditure Budget	0002	9,010.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,203.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,203.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,807.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,010.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	65,990.00

Budget Uses

Expenditure Budget		0002	65,990.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,861.94
Operating Reserve		0961	133,861.94
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,890.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,100.00
District Mills		999	2.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	65,990.00

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	112	7,408,914

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kelsi Indreland

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,275,271.69	111,381.66	10%	8.73%	0.00	1,185,271.81	89,999.88	12.15
10 Transportation	200,000.00	8,183.04	20%	4.09%	0.00	35,259.40	164,740.60	22.24
11 Bus Depreciation Reserve	373,778.93	0.00	N/A	0.00%	307,273.83	0.00	66,505.10	8.98
13 Tuition	135,000.00		N/A		4,540.95	0.00	130,459.05	17.61
14 Retirement	205,000.00	41,000.00	20%	20.00%	36,620.66	168,379.34		
17 Adult Education	18,621.75	6,517.61	35%	35.00%	12,104.14	0.00	6,517.61	0.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,305.60	0.00	N/A	0.00%	8,306.57	999.03	10,000.00	1.35
29 Flexibility	14,157.98	0.00	N/A	0.00%	1,532.22	12,625.76	0.00	0.00
61 Building Reserve	123,225.00	32,957.51	N/A	26.75%	0.00	41,225.00	82,000.00	11.07
Total of All Funds	2,364,360.95	200,039.82			370,378.37	1,443,760.34	550,222.24	74.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 112

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	595,282.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,894.00
D.	At Risk Student	(I-D)	1,408.33
E.	Indian Education For All	(I-E)	2,926.56
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	2,802.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,289.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,291.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,179,641.45
C.	Maximum Budget Limit	(II-C)	1,476,502.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,999.88
E.	Adopted Budget	(II-E)	1,269,641.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,185,271.81
H.	Maximum Budget Limit	(II-H)	1,486,958.35
I.	Highest Budget Without a Vote	(II-I)	1,275,271.69
J.	Highest Budget	(II-J)	1,486,958.35
K.	Highest Voted Amount	(II-K)	211,686.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,275,271.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,381.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,381.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,275,271.69
1.	BASE Budget Limit	(V-A1)	1,185,271.81	
2.	Over-BASE Budget	(V-A2)	89,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		595,282.86
1.	Direct State Aid Paid By State	(V-B1)	595,282.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,894.00
D.	At Risk Student	(V-D)		1,408.33
E.	Indian Education For All	(V-E)		2,926.56
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		2,802.24
H.	Special Education Allowable Cost Payment	(V-H)		21,289.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,963.49
1.	Actual Non-Levy Revenue	(V-J1)	17,963.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		463,169.00
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	463,169.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,185,271.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.15
	1. District Property Tax Levy Mills	(V-S1)	12.15	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

01 General Fund

Adopted Budget	0001	1,275,271.69

Budget Uses

Expenditure Budget	0002	1,275,271.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	595,282.86
Quality Educator	3111	78,894.00
At Risk Student	3112	1,408.33
Indian Education For All	3113	2,926.56
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	21,289.33
Data For Achievement	3116	2,802.24
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	463,169.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,818.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,145.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	89,999.88	
District Tax Levy		1110	89,999.88
Total Estimated Revenues to Fund Adopted Budget		0004	1,275,271.69
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,054.00
Contingency	0006	3,205.40
Over-Schedule	0011	164,740.60
Fund Balance for Budget	TFS48	8,183.04
Operating Reserve	0961	8,183.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,814.85
State - On-Schedule Transportation Reimbursement	3210	26,444.55
District Tax Levy	1110	164,740.60
District Mills	999	22.24
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	373,778.93

Budget Uses

Expenditure Budget	0002	373,778.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	307,273.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	307,273.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,505.10
District Mills	999	8.98
Total Estimated Revenues to Fund Adopted Budget	0004	373,778.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS SCHOOL BUS	2025	67,493.00	13,498.60	13,498.60	13,498.60
BUS CAMERAS	2025	11,788.00	2,357.60	2,357.60	2,357.60
2019 WHITE 14 PASSENGER BUS	2023	36,927.50	22,156.50	7,385.50	7,385.50
2024 Thomas Bus	2023	64,491.50	38,694.90	12,898.30	12,898.30
EXTENDED BUS ARM	2023	1,650.00	990.00	330.00	330.00
COACHLINER ACTIVITY BUS	2021	125,537.50	125,537.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	27,643.50	N/A	NA
2020 THOMAS BUS	2019	49,276.00	68,986.40	9,855.20	4,927.60
2019 IC BUS	2018	57,116.39	85,674.59	N/A	NA
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	125,684.57	N/A	NA
5 BUS CAMERAS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
Total					66,505.10

Budget Report
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48 Stillwater
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Submit ID: 0847-59383092

13 Tuition Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,540.95
Unreserved Fund Balance Reappropriated	0970	4,540.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	130,459.05
District Mills	999	17.61
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

14 Retirement Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,620.66
Operating Reserve	0961	41,000.00
Unreserved Fund Balance Reappropriated	0970	36,620.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	168,379.34
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

17 Adult Education Fund

Adopted Budget	0001	18,621.75

Budget Uses

Expenditure Budget	0002	18,621.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,621.75
Operating Reserve	0961	6,517.61
Unreserved Fund Balance Reappropriated	0970	12,104.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,517.61
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	18,621.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,305.60

Budget Uses

Expenditure Budget	0002	19,305.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,306.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,306.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	999.03
District Tax Levy	1110	10,000.00
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	19,305.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,157.98

Budget Uses

Expenditure Budget	0002	14,157.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,532.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,532.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,625.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,157.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0847 Park City H S

Submit ID: 0847-59383092

61 Building Reserve Fund

Adopted Budget		0001	123,225.00

Budget Uses

Expenditure Budget		0002	123,225.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,957.51
Operating Reserve		0961	32,957.51
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,225.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
District Tax Levy		1110	82,000.00
District Mills		999	11.07
Building Reserve Voted Mills		0134	9.45
Building Reserve Permissive Mills		0135	1.62
Total Estimated Revenues to Fund Adopted Budget		0004	123,225.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
09/19/2023	350,000.00	5	612	140,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2027

34 Park

0613 Park H S

Submit ID: 0613-77280807

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	438	81,531,253

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Hunt

(Signature) (Date)

Chairperson, School Trustees: Randy Mogen

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

34 Park

0613 Park H S

Submit ID: 0613-77280807

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,825,534.18	405,866.62	10%	8.41%	0.00	4,025,606.50	799,927.68	9.81
10 Transportation	240,000.00	48,000.00	20%	20.00%	17,923.50	46,508.20	175,568.30	2.15
11 Bus Depreciation Reserve	704,242.37	0.00	N/A	0.00%	413,458.26	0.00	290,784.11	3.57
13 Tuition	153,000.00		N/A		7.75	0.00	152,992.25	1.88
14 Retirement	710,000.00	142,000.00	20%	20.00%	46,112.91	663,887.09		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	13,191.14	0.00	96,808.86	1.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	143,917.29	0.00	N/A	0.00%	40,539.41	3,377.88	100,000.00	1.23
29 Flexibility	750,656.52	0.00	N/A	0.00%	576,430.82	174,225.70	0.00	0.00
61 Building Reserve	358,518.99	0.00	N/A	0.00%	268,723.99	41,090.72	48,704.28	0.60
Total of All Funds	7,995,869.35	634,366.62			1,376,387.78	4,954,696.09	1,664,785.48	20.43

50 Debt Service **Tax Jurisdiction**								
HS2010A	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00
HS2010B	361,434.60	1,290.15	20-9-438	0.36%	0.00	30,980.08	330,454.52	4.05

Budget Report
FY 2027

34 Park

0613 Park H S

Submit ID: 0613-77280807

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 438 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,991,456.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	271,161.60
D.	At Risk Student	(I-D)	10,475.74
E.	Indian Education For All	(I-E)	3,888.94
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	10,958.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	102,785.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	433
B.	BASE Budget Limit	(II-B)	3,556,299.19
C.	Maximum Budget Limit	(II-C)	4,494,512.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	799,927.68
E.	Adopted Budget	(II-E)	4,356,226.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,007,585.70
H.	Maximum Budget Limit	(II-H)	5,067,927.62
I.	Highest Budget Without a Vote	(II-I)	4,825,534.18
J.	Highest Budget	(II-J)	5,067,927.62
K.	Highest Voted Amount	(II-K)	242,393.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,825,534.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			405,866.62
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			405,866.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			4,825,534.18
	1. BASE Budget Limit	(V-A1)	4,007,585.70		
	2. Over-BASE Budget	(V-A2)	817,948.48		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			1,991,456.74
	1. Direct State Aid Paid By State	(V-B1)	1,991,456.74		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			271,161.60
D.	At Risk Student	(V-D)			10,475.74
E.	Indian Education For All	(V-E)			3,888.94
F.	American Indian Achievement Gap	(V-F)			3,072.00
G.	Data For Achievement	(V-G)			10,958.76
H.	Special Education Allowable Cost Payment	(V-H)			102,785.90
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			71.30
	1. Actual Non-Levy Revenue	(V-J1)	71.30		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			1,613,714.72
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	1,613,714.72		
M.	**Subtotal of BASE Budget Revenue	(V-M)			4,007,585.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			18,020.80
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	18,020.80	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		799,927.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		817,948.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.81
	1. District Property Tax Levy Mills	(V-S1)	9.81	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,825,534.18

Budget Uses

Expenditure Budget	0002	4,825,534.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,991,456.74
Quality Educator	3111	271,161.60
At Risk Student	3112	10,475.74
Indian Education For All	3113	3,888.94
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	102,785.90
Data For Achievement	3116	10,958.76
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,613,714.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	71.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	18,020.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	799,927.68		
District Tax Levy			1110	799,927.68
Total Estimated Revenues to Fund Adopted Budget			0004	4,825,534.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
34 Park

0613 Park H S

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10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,280.18
Contingency	0006	4,228.02
Over-Schedule	0011	193,491.80
Fund Balance for Budget	TFS48	65,923.50
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	17,923.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,627.05
State - On-Schedule Transportation Reimbursement	3210	34,881.15
District Tax Levy	1110	175,568.30
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	704,242.37

Budget Uses

Expenditure Budget	0002	704,242.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	413,458.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	413,458.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	290,784.11
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	704,242.37

Budget Report
FY 2027
34 Park

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BB T3 FE 4004S Passenger Bus	2026	176,500.00	0.00	35,300.00	35,300.00
Travel Bus Activity	2026	236,250.00	0.00	47,250.00	47,250.00
2026 Blue Bird T3FE 83 Passenger	2025	159,000.00	31,800.00	31,800.00	31,800.00
BB Activity Bus	2024	212,000.00	84,800.00	42,400.00	42,400.00
2022 Blue Bird T3FE Body #F520869	2021	114,500.00	88,700.00	22,900.00	22,900.00
GS20 PASSENGERS FORD SPED BUS	2021	68,500.00	41,100.00	13,700.00	13,700.00
2021 BB 83 PASS	2020	108,000.00	84,800.00	21,600.00	21,600.00
2019 BB All American Activity	2018	162,000.00	156,600.00	32,400.00	32,400.00
2016 Blue Bird All American Body	2016	108,500.00	139,899.47	21,700.00	21,700.00
2014 83 Passenger #6	2014	108,651.57	150,245.47	21,730.31	12,731.89
2014 BB Bus	2014	129,820.00	188,727.78	25,964.00	6,002.22
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	204,525.00	N/A	NA
2013 BB 78 passenger	2012	105,000.00	154,500.00	21,000.00	3,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	146,250.00	N/A	NA
203404 bb 84 passeneger	2009	98,990.00	148,485.00	N/A	NA
20070000 2007 blue bird bus	2007	77,030.00	115,545.00	N/A	NA
20290-BB 78 passenger	2003	75,400.00	113,100.00	N/A	NA
20291	2003	525.00	787.50	N/A	NA
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	772.50	N/A	NA
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					290,784.11

Budget Report
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13 Tuition Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7.75
Unreserved Fund Balance Reappropriated	0970	7.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	152,992.25
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

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14 Retirement Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	188,112.91
Operating Reserve	0961	142,000.00
Unreserved Fund Balance Reappropriated	0970	46,112.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	663,887.09
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

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17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,691.14
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	13,191.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	96,808.86
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

0613 Park H S

Submit ID: 0613-77280807

28 Technology Fund

Adopted Budget	0001	143,917.29

Budget Uses

Expenditure Budget	0002	143,917.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,539.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,539.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,377.88
District Tax Levy	1110	100,000.00
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	143,917.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	750,656.52

Budget Uses

Expenditure Budget	0002	750,656.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	576,430.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	576,430.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	136,000.00
State - Advanced Opportunity Aid	3770	38,225.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	750,656.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HS2010A

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Taxable Value		81,688,494.00
Adopted Budget	0001	361,434.60

Budget Uses

Expenditure Budget	0002	328,364.52
Add To Fund Balance	0003	33,070.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,290.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	1,290.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	30,980.08
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	330,454.52
Jurisdiction Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	361,434.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	935,000.00	290,000.00	37,864.52	500.00
Total Bond Requirements							328,364.52
Total Debt Service Requirements						0002	328,364.52

Budget Report
FY 2027

34 Park

0613 Park H S

Submit ID: 0613-77280807

61 Building Reserve Fund

Adopted Budget		0001	358,518.99

Budget Uses

Expenditure Budget		0002	358,518.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	268,723.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	268,723.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,090.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	48,704.28
District Mills		999	0.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.60
Total Estimated Revenues to Fund Adopted Budget		0004	358,518.99

Budget Report
FY 2027

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-66868744

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	1,313,367

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0362-66868744

0362 Pass Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	172,746.66	5,836.82	10%	3.38%	0.00	172,746.66	0.00	0.00
10 Transportation	184.23	0.00	20%	0.00%	184.23	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,971.00		N/A		0.00	0.00	1,971.00	1.50
14 Retirement	20,000.00	3,956.16	20%	19.78%	0.00	20,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,419.71	0.00	N/A	0.00%	1,281.07	138.64	0.00	0.00
29 Flexibility	2.62	0.00	N/A	0.00%	2.62	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	196,324.22	9,792.98			1,467.92	192,885.30	1,971.00	1.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0362-66868744

0362 Pass Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	78,794.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,209.90
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	444.21
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	425.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,864.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	954.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	149,771.15
C.	Maximum Budget Limit	(II-C)	190,185.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	149,771.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	164,490.98
H.	Maximum Budget Limit	(II-H)	208,987.57
I.	Highest Budget Without a Vote	(II-I)	172,746.66
J.	Highest Budget	(II-J)	208,987.57
K.	Highest Voted Amount	(II-K)	36,240.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	172,746.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,836.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,836.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		172,746.66
1.	BASE Budget Limit	(V-A1)	164,490.98	
2.	Over-BASE Budget	(V-A2)	8,255.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		78,794.39
1.	Direct State Aid Paid By State	(V-B1)	78,794.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,209.90
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		444.21
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		425.34
H.	Special Education Allowable Cost Payment	(V-H)		2,864.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		629.08
1.	Actual Non-Levy Revenue	(V-J1)	629.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		63,123.39
1.	Elementary County BASE Distribution	(V-L1)	63,123.39	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		164,490.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,255.68
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	8,255.68	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,255.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-66868744

01 General Fund

Adopted Budget	0001	172,746.66

Budget Uses

Expenditure Budget	0002	172,746.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	78,794.39
Quality Educator	3111	18,209.90
At Risk Student	3112	0.00
Indian Education For All	3113	444.21
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,864.67
Data For Achievement	3116	425.34
Elementary County BASE Distribution	2250	63,123.39
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	629.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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16 Gallatin
0362 Pass Creek Elem

Submit ID: 0362-66868744

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,255.68
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	172,746.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0362-66868744

0362 Pass Creek Elem

10 Transportation Fund

Adopted Budget	0001	184.23

Budget Uses

Expenditure Budget	0002	184.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	184.23
Fund Balance for Budget	TFS48	184.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	184.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-66868744

13 Tuition Fund

Adopted Budget	0001	1,971.00

Budget Uses

Expenditure Budget	0002	1,971.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,971.00
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	1,971.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,956.16
Operating Reserve	0961	3,956.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,419.71

Budget Uses

Expenditure Budget	0002	1,419.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,281.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,281.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	138.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,419.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.62

Budget Uses

Expenditure Budget	0002	2.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0362-66868744

0362 Pass Creek Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

50 Teton

0898 Pendroy Elem

Submit ID: 0898-62917891

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,021,966

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

0898 Pendroy Elem

Submit ID: 0898-62917891

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	130,079.81	13,456.47	10%	10.34%	7,431.84	122,647.97	0.00	0.00
10 Transportation	30,011.69	6,002.34	20%	20.00%	24,009.35	0.00	6,002.34	5.87
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	14,200.00		N/A		5,656.89	0.00	8,543.11	8.36
14 Retirement	25,000.00	5,000.00	20%	20.00%	18,980.30	6,019.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,924.67	0.00	N/A	0.00%	5,815.03	109.64	0.00	0.00
29 Flexibility	151,093.44	0.00	N/A	0.00%	151,093.44	0.00	0.00	0.00
61 Building Reserve	132,513.26	0.00	N/A	0.00%	91,133.26	31,798.80	9,581.20	9.38
Total of All Funds	488,822.87	24,458.81			304,120.11	160,576.11	24,126.65	23.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0898 Pendroy Elem

Submit ID: 0898-62917891

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	63,846.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,129.60
D.	At Risk Student	(I-D)	1,969.59
E.	Indian Education For All	(I-E)	313.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	300.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,022.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	674.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	131,413.73
C.	Maximum Budget Limit	(II-C)	160,576.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	131,413.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	130,079.81
H.	Maximum Budget Limit	(II-H)	160,435.86
I.	Highest Budget Without a Vote	(II-I)	130,079.81
J.	Highest Budget	(II-J)	160,435.86
K.	Highest Voted Amount	(II-K)	30,356.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	130,079.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,007.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		448.49
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	448.49	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,431.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,431.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,888.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		130,079.81
1.	BASE Budget Limit	(V-A1)	130,079.81	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,846.26
1.	Direct State Aid Paid By State	(V-B1)	63,846.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,129.60
D.	At Risk Student	(V-D)		1,969.59
E.	Indian Education For All	(V-E)		313.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		300.24
H.	Special Education Allowable Cost Payment	(V-H)		2,022.12
I.	Remaining Fund Balance Available	(V-I)		7,431.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,473.41
1.	Actual Non-Levy Revenue	(V-J1)	1,473.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		42,593.19
1.	Elementary County BASE Distribution	(V-L1)	42,593.19	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		130,079.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0898 Pendroy Elem

Submit ID: 0898-62917891

01 General Fund

Adopted Budget	0001	130,079.81

Budget Uses

Expenditure Budget	0002	130,079.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,431.84
Direct State Aid	3110	63,846.26
Quality Educator	3111	10,129.60
At Risk Student	3112	1,969.59
Indian Education For All	3113	313.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,022.12
Data For Achievement	3116	300.24
Elementary County BASE Distribution	2250	42,593.19
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,473.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	130,079.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30,011.69

Budget Uses

Expenditure Budget	0002	30,011.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	30,011.69
Fund Balance for Budget	TFS48	30,011.69
Operating Reserve	0961	6,002.34
Unreserved Fund Balance Reappropriated	0970	24,009.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	6,002.34
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	30,011.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	14,200.00

Budget Uses

Expenditure Budget	0002	14,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,656.89
Unreserved Fund Balance Reappropriated	0970	5,656.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,543.11
District Mills	999	8.36
Total Estimated Revenues to Fund Adopted Budget	0004	14,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,980.30
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	18,980.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,019.70
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,924.67

Budget Uses

Expenditure Budget	0002	5,924.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,815.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,815.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	109.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,924.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	151,093.44

Budget Uses

Expenditure Budget	0002	151,093.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	151,093.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,093.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	151,093.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	132,513.26

Budget Uses

Expenditure Budget		0002	132,513.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,133.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,133.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,798.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,581.20
District Mills		999	9.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.38
Total Estimated Revenues to Fund Adopted Budget		0004	132,513.26

Budget Report
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0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 127	* 53	23,859,645

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Babbitt

(Signature) (Date)

Chairperson, School Trustees: Genevieve Kulaski

(Signature) (Date)

County Superintendent: Susan Sweeney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
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0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,094,156.60	213,186.93	10%	10.18%	65,555.19	1,680,840.92	347,760.49	14.58
10 Transportation	266,000.00	53,200.00	20%	20.00%	96,366.10	93,231.79	76,402.11	3.20
11 Bus Depreciation Reserve	507,208.14	0.00	N/A	0.00%	416,791.94	0.00	90,416.20	3.79
13 Tuition	55,000.00		N/A		45,367.30	0.00	9,632.70	0.40
14 Retirement	340,000.00	68,000.00	20%	20.00%	60,126.38	279,873.62		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	13,193.02	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	86,965.68	0.00	N/A	0.00%	4,889.69	1,471.99	80,604.00	3.38
29 Flexibility	57,344.51	0.00	N/A	0.00%	57,344.51	0.00	0.00	0.00
61 Building Reserve	247,035.98	0.00	N/A	0.00%	152,456.02	62,479.96	32,100.00	1.35
Total of All Funds	3,663,710.91	337,886.93			912,090.15	2,117,898.28	636,915.50	26.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	100	*
M1	PHILIPSBURG 7-8	27	*
H1	GRANITE HS 9-12	53	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	856,274.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,853.28
D.	At Risk Student	(I-D)	11,754.42
E.	Indian Education For All	(I-E)	4,703.40
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	4,503.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,192.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,155.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,738,480.71
C.	Maximum Budget Limit	(II-C)	2,172,949.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	2,086,241.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,746,396.10
H.	Maximum Budget Limit	(II-H)	2,191,200.19
I.	Highest Budget Without a Vote	(II-I)	2,094,156.61
J.	Highest Budget	(II-J)	2,191,200.19
K.	Highest Voted Amount	(II-K)	97,043.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,094,156.60

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0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			209,415.66
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			3,771.27
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,771.27		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			65,555.19
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	65,555.19		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			278,742.12

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	23,187.09	8,005.14	31,192.23
B.	Special Education RSBG to Coop	6,796.57	2,359.14	9,155.71
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,993.46	4,145.71	16,139.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	899,243.50	453,362.00	1,352,605.50
		1,086,907.50	828,695.00	1,915,602.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	383,678.35	292,529.34	676,207.68
H.	Special Education in BASE@40%	11,993.46	4,145.71	16,139.18
I.	Subsidized BASE Amount	395,671.81	296,675.05	692,346.86
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,094,156.60
	1. BASE Budget Limit	(V-A1)	1,746,396.10	
	2. Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		856,274.32
	1. Direct State Aid Paid By State	(V-B1)	856,274.32	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,853.28
D.	At Risk Student	(V-D)		11,754.42
E.	Indian Education For All	(V-E)		4,703.40
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		4,503.60

H.	Special Education Allowable Cost Payment	(V-H)		31,192.23
I.	Remaining Fund Balance Available	(V-I)		65,555.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,351.38
	1. Actual Non-Levy Revenue	(V-J1)	10,351.38	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		616,440.28
	1. Elementary County BASE Distribution	(V-L1)	352,405.07	
	2. High School County BASE Distribution	(V-L2)	264,035.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,746,396.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.58
	1. District Property Tax Levy Mills	(V-S1)	14.58	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,094,156.60

Budget Uses

Expenditure Budget	0002	2,094,156.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	65,555.19
Direct State Aid	3110	856,274.32
Quality Educator	3111	144,853.28
At Risk Student	3112	11,754.42
Indian Education For All	3113	4,703.40
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	31,192.23
Data For Achievement	3116	4,503.60
Elementary County BASE Distribution	2250	352,405.07
High School County BASE Distribution	2260	264,035.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,351.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-17888762

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	347,760.49		
District Tax Levy			1110	347,760.49
Total Estimated Revenues to Fund Adopted Budget			0004	2,094,156.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

20 Granite

Submit ID: 0416-17888762

0416 Philipsburg K-12 Schools

10 Transportation Fund

Adopted Budget	0001	266,000.00

Budget Uses

Expenditure Budget	0002	266,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,756.17
Contingency	0006	8,475.62
Over-Schedule	0011	172,768.21
Fund Balance for Budget	TFS48	149,566.10
Operating Reserve	0961	53,200.00
Unreserved Fund Balance Reappropriated	0970	96,366.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,307.94
State - On-Schedule Transportation Reimbursement	3210	69,923.85
District Tax Levy	1110	76,402.11
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	266,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

20 Granite

Submit ID: 0416-17888762

0416 Philipsburg K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	507,208.14

Budget Uses

Expenditure Budget	0002	507,208.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	416,791.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	416,791.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	90,416.20
District Mills	999	3.79
Total Estimated Revenues to Fund Adopted Budget	0004	507,208.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chev	2026	500.00	0.00	100.00	100.00
2025 Freightliner Bus	2025	155,890.00	19,486.00	31,178.00	31,178.00
2025 Thomas 341TS Bus	2024	151,805.00	49,337.00	30,361.00	30,361.00
2019 INTERNAT'L ACTIVITY BUS, 44 PASSENGER	2019	166,724.00	221,308.80	33,344.80	28,777.20
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	155,503.50	N/A	NA
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					90,416.20

Budget Report
FY 2027
20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-17888762

13 Tuition Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,367.30
Unreserved Fund Balance Reappropriated	0970	45,367.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,632.70
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,126.38
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	60,126.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	279,873.62
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,693.02
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	13,193.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,193.02

Budget Report
FY 2027

20 Granite

Submit ID: 0416-17888762

0416 Philipsburg K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	86,965.68

Budget Uses

Expenditure Budget	0002	86,965.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,889.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,889.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,471.99
District Tax Levy	1110	80,604.00
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	86,965.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	57,344.51

Budget Uses

Expenditure Budget	0002	57,344.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,344.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,344.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,344.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
20 Granite

Submit ID: 0416-17888762

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	247,035.98

Budget Uses

Expenditure Budget		0002	247,035.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	152,456.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	152,456.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	62,479.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	32,100.00
District Mills		999	1.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.35
Total Estimated Revenues to Fund Adopted Budget		0004	247,035.98

Budget Report
FY 2027

34 Park

0620 Pine Creek Elem

Submit ID: 0620-52781147

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	5,267,993

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ken Mosby

(Signature) (Date)

Chairperson, School Trustees: Luke Jergenson

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
34 Park
0620 Pine Creek Elem

Submit ID: 0620-52781147

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	487,005.10	0.00	10%	0.00%	0.00	447,725.20	39,279.90	7.46
10 Transportation	210.03	0.00	20%	0.00%	160.03	50.00	0.00	0.00
11 Bus Depreciation Reserve	24,234.74	0.00	N/A	0.00%	14,234.74	0.00	10,000.00	1.90
13 Tuition	4,500.00		N/A		54.91	0.00	4,445.09	0.84
14 Retirement	60,500.00	9,500.00	20%	15.70%	4,273.87	56,226.13		
17 Adult Education	600.00	0.00	35%	0.00%	457.53	150.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,542.44	0.00	N/A	0.00%	16,365.07	1,177.37	0.00	0.00
29 Flexibility	50.00	0.00	N/A	0.00%	39.29	10.71	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	594,642.31	9,500.00			35,585.44	505,339.41	53,724.99	10.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

0620 Pine Creek Elem

Submit ID: 0620-52781147

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	35 *
M1	PINE CREEK 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	222,970.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,297.76
D.	At Risk Student	(I-D)	16.79
E.	Indian Education For All	(I-E)	1,149.72
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,100.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,077.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,359.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	459,115.60
C.	Maximum Budget Limit	(II-C)	577,270.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	498,395.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	447,725.19
H.	Maximum Budget Limit	(II-H)	565,153.49
I.	Highest Budget Without a Vote	(II-I)	487,005.11
J.	Highest Budget	(II-J)	565,153.49
K.	Highest Voted Amount	(II-K)	78,148.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	487,005.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		487,005.10
	1. BASE Budget Limit	(V-A1)	447,725.19	
	2. Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		222,970.31
	1. Direct State Aid Paid By State	(V-B1)	222,970.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,297.76
D.	At Risk Student	(V-D)		16.79
E.	Indian Education For All	(V-E)		1,149.72
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,100.88
H.	Special Education Allowable Cost Payment	(V-H)		7,077.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		411.02
	1. Actual Non-Levy Revenue	(V-J1)	411.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		179,445.29
	1. Elementary County BASE Distribution	(V-L1)	179,445.30	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		447,725.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		7.46
	1. District Property Tax Levy Mills	(V-S1)	7.46	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		7.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
34 Park

Submit ID: 0620-52781147

0620 Pine Creek Elem

01 General Fund

Adopted Budget	0001	487,005.10

Budget Uses

Expenditure Budget	0002	487,005.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	222,970.31
Quality Educator	3111	35,297.76
At Risk Student	3112	16.79
Indian Education For All	3113	1,149.72
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	7,077.42
Data For Achievement	3116	1,100.88
Elementary County BASE Distribution	2250	179,445.30
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	411.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
34 Park
0620 Pine Creek Elem

Submit ID: 0620-52781147

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	39,279.90		
District Tax Levy			1110	39,279.90
Total Estimated Revenues to Fund Adopted Budget			0004	487,005.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210.03

Budget Uses

Expenditure Budget	0002	210.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	210.03
Fund Balance for Budget	TFS48	160.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	210.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0620-52781147

0620 Pine Creek Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,234.74

Budget Uses

Expenditure Budget	0002	24,234.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,234.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,234.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	24,234.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	122,250.00	16,000.00	24,450.00	10,000.00
Total					10,000.00

Budget Report
FY 2027
34 Park
0620 Pine Creek Elem

Submit ID: 0620-52781147

13 Tuition Fund

Adopted Budget	0001	4,500.00

Budget Uses

Expenditure Budget	0002	4,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54.91
Unreserved Fund Balance Reappropriated	0970	54.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,445.09
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	4,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0620 Pine Creek Elem

Submit ID: 0620-52781147

14 Retirement Fund

Adopted Budget	0001	60,500.00

Budget Uses

Expenditure Budget	0002	60,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,773.87
Operating Reserve	0961	9,500.00
Unreserved Fund Balance Reappropriated	0970	4,273.87

Estimated Funding Sources

Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	55,926.13
Total Estimated Revenues to Fund Adopted Budget	0004	60,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0620-52781147

0620 Pine Creek Elem

17 Adult Education Fund

Adopted Budget	0001	600.00

Budget Uses

Expenditure Budget	0002	600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	457.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	457.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	600.00
Estimated Revenues Exceeding Adopted Budget	0004a	7.53

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,542.44

Budget Uses

Expenditure Budget	0002	17,542.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,365.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,365.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	377.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,542.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 0620-52781147

0620 Pine Creek Elem

29 Flexibility Fund

Adopted Budget	0001	50.00

Budget Uses

Expenditure Budget	0002	50.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.71
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

0620 Pine Creek Elem

Submit ID: 0620-52781147

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

0620 Pine Creek Elem

Submit ID: 0620-52781147

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-33744716

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	6	N/A	378,010

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: Chan Childers

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

17 Garfield

Submit ID: 0385-33744716

0385 Pine Grove Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	89,932.28	10,154.25	10%	11.29%	127.86	89,804.42	0.00	0.00
10 Transportation	2,328.00	465.60	20%	20.00%	237.56	2,090.44	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,502.41		N/A		0.00	0.00	3,502.41	9.27
14 Retirement	11,293.30	1,321.55	20%	11.70%	0.00	11,293.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,413.07	0.00	N/A	0.00%	2,337.27	75.80	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	109,469.06	11,941.40			2,702.69	103,263.96	3,502.41	9.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

Submit ID: 0385-33744716

0385 Pine Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,905.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,064.80
D.	At Risk Student	(I-D)	1,369.45
E.	Indian Education For All	(I-E)	156.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	150.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	674.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	224.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	96,017.06
C.	Maximum Budget Limit	(II-C)	118,173.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	96,017.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,932.28
H.	Maximum Budget Limit	(II-H)	111,010.91
I.	Highest Budget Without a Vote	(II-I)	89,932.28
J.	Highest Budget	(II-J)	111,010.91
K.	Highest Voted Amount	(II-K)	21,078.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	89,932.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			10,000.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			154.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	154.25		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			127.86
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	127.86		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			10,282.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			89,932.28
	1. BASE Budget Limit	(V-A1)	89,932.28		
	2. Over-BASE Budget	(V-A2)	0.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			45,905.56
	1. Direct State Aid Paid By State	(V-B1)	45,905.56		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			5,064.80
D.	At Risk Student	(V-D)			1,369.45
E.	Indian Education For All	(V-E)			156.78
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			150.12
H.	Special Education Allowable Cost Payment	(V-H)			674.04
I.	Remaining Fund Balance Available	(V-I)			127.86
J.	Non-Levy Revenue and Funding Sources	(V-J)			698.95
	1. Actual Non-Levy Revenue	(V-J1)	698.95		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			35,784.72
	1. Elementary County BASE Distribution	(V-L1)	35,784.72		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			89,932.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-33744716

01 General Fund

Adopted Budget	0001	89,932.28

Budget Uses

Expenditure Budget	0002	89,932.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	127.86
Direct State Aid	3110	45,905.56
Quality Educator	3111	5,064.80
At Risk Student	3112	1,369.45
Indian Education For All	3113	156.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	674.04
Data For Achievement	3116	150.12
Elementary County BASE Distribution	2250	35,784.72
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	698.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-33744716

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	89,932.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,328.00

Budget Uses

Expenditure Budget	0002	2,328.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,115.76
Contingency	0006	211.58
Over-Schedule	0011	0.66
Fund Balance for Budget	TFS48	703.16
Operating Reserve	0961	465.60
Unreserved Fund Balance Reappropriated	0970	237.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	344.92
State - On-Schedule Transportation Reimbursement	3210	1,745.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,328.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,502.41

Budget Uses

Expenditure Budget	0002	3,502.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,502.41
District Mills	999	9.27
Total Estimated Revenues to Fund Adopted Budget	0004	3,502.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-33744716

14 Retirement Fund

Adopted Budget	0001	11,293.30

Budget Uses

Expenditure Budget	0002	11,293.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,321.55
Operating Reserve	0961	1,321.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,293.30
Total Estimated Revenues to Fund Adopted Budget	0004	11,293.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-33744716

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,413.07

Budget Uses

Expenditure Budget	0002	2,413.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,337.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,337.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	75.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,413.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-33744716

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

Submit ID: 0385-33744716

0385 Pine Grove Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	N/A	2,588,505

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: Ryan Gilbert

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	677,951.98	67,795.20	10%	10.00%	6,867.74	602,467.68	68,616.56	26.51
10 Transportation	95,000.00	19,000.00	20%	20.00%	30,645.18	22,915.20	41,439.62	16.01
11 Bus Depreciation Reserve	158,487.18	0.00	N/A	0.00%	139,525.55	0.00	18,961.63	7.33
13 Tuition	192,000.00		N/A		6,572.91	0.00	185,427.09	71.63
14 Retirement	110,000.00	22,000.00	20%	20.00%	12,687.15	97,312.85		
17 Adult Education	8,000.00	2,800.00	35%	35.00%	4,507.75	0.00	3,492.25	1.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,539.14	0.00	N/A	0.00%	5,044.09	495.05	7,000.00	2.70
29 Flexibility	6,473.53	0.00	N/A	0.00%	6,473.53	0.00	0.00	0.00
61 Building Reserve	133,008.67	0.00	N/A	0.00%	84,153.67	39,084.00	9,771.00	3.77
Total of All Funds	1,393,460.50	111,595.20			296,477.57	762,274.78	334,708.15	129.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	246,060.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,206.00
D.	At Risk Student	(I-D)	3,176.69
E.	Indian Education For All	(I-E)	1,907.49
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	1,826.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,825.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,538.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	591,472.30
C.	Maximum Budget Limit	(II-C)	726,829.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	660,088.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	587,336.27
H.	Maximum Budget Limit	(II-H)	722,128.10
I.	Highest Budget Without a Vote	(II-I)	677,951.98
J.	Highest Budget	(II-J)	722,128.10
K.	Highest Voted Amount	(II-K)	44,176.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	677,951.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,795.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,867.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,867.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,662.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		677,951.98
1.	BASE Budget Limit	(V-A1)	587,336.27	
2.	Over-BASE Budget	(V-A2)	90,615.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		246,060.72
1.	Direct State Aid Paid By State	(V-B1)	246,060.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,206.00
D.	At Risk Student	(V-D)		3,176.69
E.	Indian Education For All	(V-E)		1,907.49
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		1,826.46
H.	Special Education Allowable Cost Payment	(V-H)		48,825.02
I.	Remaining Fund Balance Available	(V-I)		6,867.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,337.85
1.	Actual Non-Levy Revenue	(V-J1)	7,337.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		201,056.30
1.	Elementary County BASE Distribution	(V-L1)	201,056.30	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		587,336.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,999.15
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	21,999.15	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		90,615.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.51
	1. District Property Tax Levy Mills	(V-S1)	26.51	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

01 General Fund

Adopted Budget	0001	677,951.98

Budget Uses

Expenditure Budget	0002	677,951.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,867.74
Direct State Aid	3110	246,060.72
Quality Educator	3111	67,206.00
At Risk Student	3112	3,176.69
Indian Education For All	3113	1,907.49
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	48,825.02
Data For Achievement	3116	1,826.46
Elementary County BASE Distribution	2250	201,056.30
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,337.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
56 Yellowstone
0987 Pioneer Elem

Submit ID: 0987-56336424

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,999.15
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	68,616.56
Total Estimated Revenues to Fund Adopted Budget			0004	677,951.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,832.00
Contingency	0006	2,083.20
Over-Schedule	0011	72,084.80
Fund Balance for Budget	TFS48	49,645.18
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	30,645.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,728.80
State - On-Schedule Transportation Reimbursement	3210	17,186.40
District Tax Levy	1110	41,439.62
District Mills	999	16.01
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,487.18

Budget Uses

Expenditure Budget	0002	158,487.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,525.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,525.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,961.63
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	158,487.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Toyota Sienna	2025	47,458.24	0.00	9,491.65	0.00
International	2019	94,808.16	56,884.89	18,961.63	18,961.63
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					18,961.63

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

13 Tuition Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,572.91
Unreserved Fund Balance Reappropriated	0970	6,572.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	185,427.09
District Mills	999	71.63
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,687.15
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	12,687.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	97,312.85
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,307.75
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	4,507.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,492.25
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,539.14

Budget Uses

Expenditure Budget	0002	12,539.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,044.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,044.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	495.05
District Tax Levy	1110	7,000.00
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	12,539.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,473.53

Budget Uses

Expenditure Budget	0002	6,473.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,473.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,473.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,473.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-56336424

61 Building Reserve Fund

Adopted Budget	0001	133,008.67

Budget Uses

Expenditure Budget	0002	133,008.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,153.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,153.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	39,084.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,771.00
District Mills	999	3.77
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	133,008.67

Budget Report
FY 2027

45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	308	*	128	11,734,193

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Maren Winkler

(Signature) (Date)

Chairperson, School Trustees: Colleen McCarthy

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,941,064.20	413,705.05	10%	10.50%	0.00	3,553,635.45	387,428.75	33.02
10 Transportation	503,362.87	65,153.68	20%	12.94%	0.00	146,511.99	356,850.88	30.41
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	368,853.39		N/A		42,650.02	0.00	326,203.37	27.80
14 Retirement	561,460.16	85,440.85	20%	15.22%	0.00	561,460.16		
17 Adult Education	19,273.42	6,745.70	35%	35.00%	7,435.90	275.00	11,562.52	0.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,619.29	0.00	N/A	0.00%	18,640.11	2,979.18	30,000.00	2.56
29 Flexibility	40,023.10	0.00	N/A	0.00%	14,249.52	25,773.58	0.00	0.00
61 Building Reserve	415,806.16	0.00	N/A	0.00%	285,209.62	99,743.66	30,852.88	2.63
Total of All Funds	5,901,462.59	571,045.28			368,185.17	4,390,379.02	1,142,898.40	97.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0803 Plains K-12

Submit ID: 0803-76668808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS K-6	227
M1	PLAINS 7-8	81
H1	PLAINS HS 9-12	128 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,726,109.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	282,615.84
D.	At Risk Student	(I-D)	26,495.04
E.	Indian Education For All	(I-E)	11,392.68
F.	American Indian Achievement Gap	(I-F)	3,328.00
G.	Data For Achievement	(I-G)	10,908.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,122.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,040.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	440
B.	BASE Budget Limit	(II-B)	3,444,046.46
C.	Maximum Budget Limit	(II-C)	4,254,954.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,831,475.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,534,562.02
H.	Maximum Budget Limit	(II-H)	4,384,366.97
I.	Highest Budget Without a Vote	(II-I)	3,941,064.21
J.	Highest Budget	(II-J)	4,384,366.97
K.	Highest Voted Amount	(II-K)	443,302.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,941,064.20

Budget Report
FY 2027

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0803 Plains K-12

Submit ID: 0803-76668808

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		394,106.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		19,598.63
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	19,598.63	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		413,705.05

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	51,901.08	20,221.20	72,122.28
B.	Special Education RSBG to Coop	17,300.36	6,740.40	24,040.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	27,680.58	10,784.64	38,465.22

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,206,033.80	1,092,512.00	3,298,545.80
		2,393,697.80	1,467,845.00	3,861,542.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	844,975.32	518,149.29	1,363,124.61
H.	Special Education in BASE@40%	27,680.58	10,784.64	38,465.22
I.	Subsidized BASE Amount	872,655.90	528,933.93	1,401,589.83
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,941,064.20
1.	BASE Budget Limit	(V-A1)	3,534,562.02	
2.	Over-BASE Budget	(V-A2)	406,502.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,726,109.64
1.	Direct State Aid Paid By State	(V-B1)	1,726,109.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		282,615.84
D.	At Risk Student	(V-D)		26,495.04
E.	Indian Education For All	(V-E)		11,392.68
F.	American Indian Achievement Gap	(V-F)		3,328.00
G.	Data For Achievement	(V-G)		10,908.72

H.	Special Education Allowable Cost Payment	(V-H)		72,122.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,133.05
	1. Actual Non-Levy Revenue	(V-J1)	5,133.05	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,396,456.77
	1. Elementary County BASE Distribution	(V-L1)	869,473.41	
	2. High School County BASE Distribution	(V-L2)	526,983.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,534,562.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,073.42
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	19,073.42	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		406,502.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		33.02
	1. District Property Tax Levy Mills	(V-S1)	33.02	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		33.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

01 General Fund

Adopted Budget	0001	3,941,064.20

Budget Uses

Expenditure Budget	0002	3,941,064.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,726,109.64
Quality Educator	3111	282,615.84
At Risk Student	3112	26,495.04
Indian Education For All	3113	11,392.68
American Indian Achievement Gap	3114	3,328.00
State Special Education Allowable Cost Payment to Districts	3115	72,122.28
Data For Achievement	3116	10,908.72
Elementary County BASE Distribution	2250	869,473.41
High School County BASE Distribution	2260	526,983.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,133.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0803 Plains K-12

Submit ID: 0803-76668808

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,073.42
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	387,428.75		
District Tax Levy			1110	387,428.75
Total Estimated Revenues to Fund Adopted Budget			0004	3,941,064.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

10 Transportation Fund

Adopted Budget	0001	503,362.87

Budget Uses

Expenditure Budget	0002	467,843.98
Add To Fund Balance	0003	35,518.89

Transportation Schedule Data

On-Schedule	0005	133,192.71
Contingency	0006	13,319.27
Over-Schedule	0011	356,850.89
Fund Balance for Budget	TFS48	65,153.68
Operating Reserve	0961	65,153.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,627.99
State - On-Schedule Transportation Reimbursement	3210	109,884.00
District Tax Levy	1110	356,850.88
District Mills	999	30.41
Total Estimated Revenues to Fund Adopted Budget	0004	503,362.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

13 Tuition Fund

Adopted Budget	0001	368,853.39

Budget Uses

Expenditure Budget	0002	368,853.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,650.02
Unreserved Fund Balance Reappropriated	0970	42,650.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	326,203.37
District Mills	999	27.80
Total Estimated Revenues to Fund Adopted Budget	0004	368,853.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	561,460.16

Budget Uses

Expenditure Budget	0002	561,460.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,440.85
Operating Reserve	0961	85,440.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	561,460.16
Total Estimated Revenues to Fund Adopted Budget	0004	561,460.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

0803 Plains K-12

Submit ID: 0803-76668808

17 Adult Education Fund

Adopted Budget	0001	19,273.42

Budget Uses

Expenditure Budget	0002	19,273.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,181.60
Operating Reserve	0961	6,745.70
Unreserved Fund Balance Reappropriated	0970	7,435.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	275.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,562.52
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	19,273.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,619.29

Budget Uses

Expenditure Budget	0002	51,619.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,640.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,640.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,979.18
District Tax Levy	1110	30,000.00
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	51,619.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,023.10

Budget Uses

Expenditure Budget	0002	40,023.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,249.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,249.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	25,773.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,023.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0803 Plains K-12

Submit ID: 0803-76668808

61 Building Reserve Fund

Adopted Budget		0001	415,806.16

Budget Uses

Expenditure Budget		0002	415,806.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	285,209.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	285,209.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	99,743.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	30,852.88
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	415,806.16

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,036,137

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Sheets

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0325 Pleasant Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,782.33	12,002.64	10%	9.39%	0.00	117,957.73	9,824.60	9.48
10 Transportation	2,869.11	425.73	20%	14.84%	0.00	2,092.87	776.24	0.75
11 Bus Depreciation Reserve	17,832.01	0.00	N/A	0.00%	15,640.18	0.00	2,191.83	2.12
13 Tuition	2,858.57		N/A		0.00	0.00	2,858.57	2.76
14 Retirement	17,846.74	3,569.35	20%	20.00%	3,266.23	14,580.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103.27	0.00	N/A	0.00%	3.85	99.42	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	105,921.39	0.00	N/A	0.00%	64,656.39	33,012.00	8,253.00	7.97
Total of All Funds	275,213.42	15,997.72			83,566.65	167,742.53	23,904.24	23.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0325 Pleasant Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,298.40
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	123,928.38
C.	Maximum Budget Limit	(II-C)	154,497.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	133,752.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	117,957.72
H.	Maximum Budget Limit	(II-H)	148,699.35
I.	Highest Budget Without a Vote	(II-I)	127,782.34
J.	Highest Budget	(II-J)	148,699.35
K.	Highest Voted Amount	(II-K)	20,917.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,782.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,002.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,002.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,782.33
1.	BASE Budget Limit	(V-A1)	117,957.72	
2.	Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
1.	Direct State Aid Paid By State	(V-B1)	57,866.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,298.40
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		478.96
1.	Actual Non-Levy Revenue	(V-J1)	478.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		46,117.37
1.	Elementary County BASE Distribution	(V-L1)	46,117.38	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		117,957.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.48
	1. District Property Tax Levy Mills	(V-S1)	9.48	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

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0325 Pleasant Valley Elem

01 General Fund

Adopted Budget	0001	127,782.33

Budget Uses

Expenditure Budget	0002	127,782.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	11,298.40
At Risk Student	3112	0.00
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	46,117.38
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	478.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	9,824.60		
District Tax Levy			1110	9,824.60
Total Estimated Revenues to Fund Adopted Budget			0004	127,782.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,869.11

Budget Uses

Expenditure Budget	0002	2,869.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,902.60
Contingency	0006	190.26
Over-Schedule	0011	776.25
Fund Balance for Budget	TFS48	425.73
Operating Reserve	0961	425.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	523.21
State - On-Schedule Transportation Reimbursement	3210	1,569.66
District Tax Levy	1110	776.24
District Mills	999	0.75
Total Estimated Revenues to Fund Adopted Budget	0004	2,869.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0325 Pleasant Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	17,832.01

Budget Uses

Expenditure Budget	0002	17,832.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,640.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,640.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,191.83
District Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	17,832.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 Chevrolet Traverse	2019	12,503.24	14,371.21	2,500.65	2,191.83
Total					2,191.83

Budget Report
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15 Flathead
0325 Pleasant Valley Elem

Submit ID: 0325-50068643

13 Tuition Fund

Adopted Budget	0001	2,858.57

Budget Uses

Expenditure Budget	0002	2,858.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,858.57
District Mills	999	2.76
Total Estimated Revenues to Fund Adopted Budget	0004	2,858.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	17,846.74

Budget Uses

Expenditure Budget	0002	17,846.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,835.58
Operating Reserve	0961	3,569.35
Unreserved Fund Balance Reappropriated	0970	3,266.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,580.51
Total Estimated Revenues to Fund Adopted Budget	0004	17,846.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	103.27

Budget Uses

Expenditure Budget	0002	103.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	99.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	103.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

Submit ID: 0325-50068643

0325 Pleasant Valley Elem

61 Building Reserve Fund

Adopted Budget	0001	105,921.39

Budget Uses

Expenditure Budget	0002	105,921.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,656.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,656.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,012.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,253.00
District Mills	999	7.97
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	105,921.39

Budget Report
FY 2027

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-31409146

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	72	1,433,954

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Island Spotted Bear

(Signature) (Date)

Chairperson, School Trustees: Sereatha Kills Pretty Enemy

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-31409146

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	901,663.53	90,202.60	10%	10.00%	3,077.62	898,585.91	0.00	0.00
10 Transportation	111,825.00	22,365.00	20%	20.00%	344.07	13,557.43	97,923.50	68.29
11 Bus Depreciation Reserve	129,908.26	0.00	N/A	0.00%	103,181.21	0.00	26,727.05	18.64
13 Tuition	2,250.00		N/A		0.00	0.00	2,250.00	1.57
14 Retirement	241,850.00	48,370.00	20%	20.00%	32,914.85	208,935.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,353.76	0.00	N/A	0.00%	7,593.77	759.99	0.00	0.00
29 Flexibility	564.52	0.00	N/A	0.00%	564.52	0.00	0.00	0.00
61 Building Reserve	141,077.26	0.00	N/A	0.00%	93,142.26	37,935.00	10,000.00	6.97
Total of All Funds	1,537,492.33	160,937.60			240,818.30	1,159,773.48	136,900.55	95.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-31409146

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	442,922.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,271.04
D.	At Risk Student	(I-D)	5,994.99
E.	Indian Education For All	(I-E)	1,881.36
F.	American Indian Achievement Gap	(I-F)	17,408.00
G.	Data For Achievement	(I-G)	1,801.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,132.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,044.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	856,110.38
C.	Maximum Budget Limit	(II-C)	1,048,798.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	856,110.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	901,663.53
H.	Maximum Budget Limit	(II-H)	1,109,545.51
I.	Highest Budget Without a Vote	(II-I)	901,663.53
J.	Highest Budget	(II-J)	1,109,545.51
K.	Highest Voted Amount	(II-K)	207,881.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	901,663.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		90,166.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		36.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	36.25	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,077.62
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,077.62	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		93,280.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		901,663.53
	1. BASE Budget Limit	(V-A1)	901,663.53	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		442,922.91
	1. Direct State Aid Paid By State	(V-B1)	442,922.91	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,271.04
D.	At Risk Student	(V-D)		5,994.99
E.	Indian Education For All	(V-E)		1,881.36
F.	American Indian Achievement Gap	(V-F)		17,408.00
G.	Data For Achievement	(V-G)		1,801.44
H.	Special Education Allowable Cost Payment	(V-H)		12,132.72
I.	Remaining Fund Balance Available	(V-I)		3,077.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		353,173.45
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	353,173.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		901,663.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-31409146

01 General Fund

Adopted Budget	0001	901,663.53

Budget Uses

Expenditure Budget	0002	901,663.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,077.62
Direct State Aid	3110	442,922.91
Quality Educator	3111	63,271.04
At Risk Student	3112	5,994.99
Indian Education For All	3113	1,881.36
American Indian Achievement Gap	3114	17,408.00
State Special Education Allowable Cost Payment to Districts	3115	12,132.72
Data For Achievement	3116	1,801.44
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	353,173.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	901,663.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	111,825.00

Budget Uses

Expenditure Budget	0002	111,825.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,324.93
Contingency	0006	1,232.49
Over-Schedule	0011	98,267.58
Fund Balance for Budget	TFS48	22,709.07
Operating Reserve	0961	22,365.00
Unreserved Fund Balance Reappropriated	0970	344.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,389.35
State - On-Schedule Transportation Reimbursement	3210	10,168.08
District Tax Levy	1110	97,923.50
District Mills	999	68.29
Total Estimated Revenues to Fund Adopted Budget	0004	111,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-31409146

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	129,908.26

Budget Uses

Expenditure Budget	0002	129,908.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,181.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,181.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,727.05
District Mills	999	18.64
Total Estimated Revenues to Fund Adopted Budget	0004	129,908.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC YUKON	2024	23,300.00	9,320.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	41,200.00	24,720.00	8,240.00	8,240.00
2018 Thomas Freightliner 53 Passenger Bus	2020	46,747.50	55,747.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	62,685.70	8,955.10	4,477.55
Total					26,727.05

Budget Report
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Submit ID: 1214-31409146

13 Tuition Fund

Adopted Budget	0001	2,250.00

Budget Uses

Expenditure Budget	0002	2,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,250.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	2,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	241,850.00

Budget Uses

Expenditure Budget	0002	241,850.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,284.85
Operating Reserve	0961	48,370.00
Unreserved Fund Balance Reappropriated	0970	32,914.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	208,935.15
Total Estimated Revenues to Fund Adopted Budget	0004	241,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,353.76

Budget Uses

Expenditure Budget	0002	8,353.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,593.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,593.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	759.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,353.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	564.52

Budget Uses

Expenditure Budget	0002	564.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	141,077.26

Budget Uses

Expenditure Budget		0002	141,077.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93,142.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93,142.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,935.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	6.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.97
Total Estimated Revenues to Fund Adopted Budget		0004	141,077.26

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	260	*	98	8,377,753

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amy Buchnowski

(Signature) (Date)

Chairperson, School Trustees: Nathan Shackelford

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,731,044.51	358,816.96	10%	9.62%	0.00	3,057,195.02	673,849.49	80.43
10 Transportation	1,088,860.00	100,000.00	20%	9.18%	165,644.05	145,065.35	778,150.60	92.88
11 Bus Depreciation Reserve	271,346.80	0.00	N/A	0.00%	253,372.02	0.00	17,974.78	2.15
13 Tuition	80,235.00		N/A		7,578.90	0.00	72,656.10	8.67
14 Retirement	645,000.00	129,000.00	20%	20.00%	67,366.22	577,633.78		
17 Adult Education	14,611.01	0.00	35%	0.00%	13,111.01	1,500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	142,459.34	0.00	N/A	0.00%	74,904.31	2,555.03	65,000.00	7.76
29 Flexibility	485,588.66	100,000.00	N/A	20.59%	387,712.94	97,875.72	0.00	0.00
61 Building Reserve	466,205.62	100,000.00	N/A	21.45%	244,345.62	97,488.00	124,372.00	14.85
Total of All Funds	6,925,350.94	787,816.96			1,214,035.07	3,979,312.90	1,732,002.97	206.74

50 Debt Service								
Tax Jurisdiction								
Series 2016	265,300.00	0.00	20-9-438	0.00%	66,021.68	0.00	199,278.32	23.79

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0828 Plentywood K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	191
M1	PLENTYWOOD 7-8	69
H1	PLENTYWOOD HS 9-12	98 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,459,226.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	298,044.00
D.	At Risk Student	(I-D)	9,568.08
E.	Indian Education For All	(I-E)	9,354.54
F.	American Indian Achievement Gap	(I-F)	4,096.00
G.	Data For Achievement	(I-G)	8,957.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,522.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,490.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	364
B.	BASE Budget Limit	(II-B)	2,979,524.07
C.	Maximum Budget Limit	(II-C)	3,669,496.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	713,685.78
E.	Adopted Budget	(II-E)	3,693,209.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,031,338.64
H.	Maximum Budget Limit	(II-H)	3,731,044.51
I.	Highest Budget Without a Vote	(II-I)	3,731,044.51
J.	Highest Budget	(II-J)	3,731,044.51
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,731,044.51

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		358,816.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		358,816.96

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	43,862.25	14,660.37	58,522.62
B.	Special Education RSBG to Coop	14,604.20	4,886.79	19,490.99
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	23,386.58	7,818.86	31,205.44
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,864,302.00	837,189.50	2,701,491.50
		2,051,966.00	1,212,522.50	3,264,488.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	724,344.00	428,020.44	1,152,364.44
H.	Special Education in BASE@40%	23,386.58	7,818.86	31,205.44
I.	Subsidized BASE Amount	747,730.58	435,839.30	1,183,569.88
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,731,044.51
1.	BASE Budget Limit	(V-A1)	3,031,338.64	
2.	Over-BASE Budget	(V-A2)	699,705.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,459,226.36
1.	Direct State Aid Paid By State	(V-B1)	1,459,226.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		298,044.00
D.	At Risk Student	(V-D)		9,568.08
E.	Indian Education For All	(V-E)		9,354.54
F.	American Indian Achievement Gap	(V-F)		4,096.00
G.	Data For Achievement	(V-G)		8,957.16

H.	Special Education Allowable Cost Payment	(V-H)		58,522.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,158.60
	1. Actual Non-Levy Revenue	(V-J1)	22,158.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,161,411.28
	1. Elementary County BASE Distribution	(V-L1)	733,770.66	
	2. High School County BASE Distribution	(V-L2)	427,640.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,031,338.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,856.38
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	25,856.38	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		673,849.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		699,705.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		80.43
	1. District Property Tax Levy Mills	(V-S1)	80.43	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		80.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0828 Plentywood K-12 Schools

01 General Fund

Adopted Budget	0001	3,731,044.51

Budget Uses

Expenditure Budget	0002	3,731,044.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,459,226.36
Quality Educator	3111	298,044.00
At Risk Student	3112	9,568.08
Indian Education For All	3113	9,354.54
American Indian Achievement Gap	3114	4,096.00
State Special Education Allowable Cost Payment to Districts	3115	58,522.62
Data For Achievement	3116	8,957.16
Elementary County BASE Distribution	2250	733,770.66
High School County BASE Distribution	2260	427,640.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,158.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,856.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	673,849.49	
District Tax Levy		1110	673,849.49
Total Estimated Revenues to Fund Adopted Budget		0004	3,731,044.51
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	1,088,860.00

Budget Uses

Expenditure Budget	0002	1,088,860.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	131,877.59
Contingency	0006	13,187.76
Over-Schedule	0011	943,794.65
Fund Balance for Budget	TFS48	265,644.05
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	165,644.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,266.33
State - On-Schedule Transportation Reimbursement	3210	108,799.02
District Tax Levy	1110	778,150.60
District Mills	999	92.88
Total Estimated Revenues to Fund Adopted Budget	0004	1,088,860.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	271,346.80

Budget Uses

Expenditure Budget	0002	271,346.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	253,372.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	253,372.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,974.78
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	271,346.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 AMERICAN DREAMLINER	2024	404,955.00	80,991.00	80,991.00	8,099.10
2018 Elkhart Coach 15 passenger bus	2023	75,488.00	20,097.60	15,097.60	0.00
2022 IC 3000CE	2021	102,515.00	21,003.00	20,503.00	2,050.30
2020 Toyota Sienna	2020	34,762.00	14,904.80	6,952.40	695.24
2020 ICCE 7851	2019	110,737.00	24,147.40	22,147.40	2,214.74
IC RE BUS WITH WRAP 2827	2019	158,770.00	57,656.92	31,754.00	3,175.40
2019 IC CE	2018	87,000.00	25,750.00	17,400.00	1,740.00
2011 INTL 1998	2011	86,710.00	130,065.00	N/A	NA
2009 Intl 3471	2008	74,160.00	111,240.00	N/A	NA
2008 Intl 2730	2007	67,570.00	101,355.00	N/A	NA
2006 INTL 8656	2006	59,450.00	89,175.00	N/A	NA
1997 FORD 8116	1998	37,190.00	55,785.00	N/A	NA
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
Total					17,974.78

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13 Tuition Fund

Adopted Budget	0001	80,235.00

Budget Uses

Expenditure Budget	0002	80,235.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,578.90
Unreserved Fund Balance Reappropriated	0970	7,578.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	72,656.10
District Mills	999	8.67
Total Estimated Revenues to Fund Adopted Budget	0004	80,235.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	645,000.00

Budget Uses

Expenditure Budget	0002	645,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,366.22
Operating Reserve	0961	129,000.00
Unreserved Fund Balance Reappropriated	0970	67,366.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	577,633.78
Total Estimated Revenues to Fund Adopted Budget	0004	645,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,611.01

Budget Uses

Expenditure Budget	0002	14,611.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,111.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,111.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,611.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	142,459.34

Budget Uses

Expenditure Budget	0002	142,459.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,904.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,904.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,555.03
District Tax Levy	1110	65,000.00
District Mills	999	7.76
Total Estimated Revenues to Fund Adopted Budget	0004	142,459.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	485,588.66

Budget Uses

Expenditure Budget	0002	485,588.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	487,712.94
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	387,712.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	72,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	25,875.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	485,588.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

50 Debt Service Fund

Series 2016

Taxable Value		8,377,753.00
Adopted Budget	0001	265,300.00

Budget Uses

Expenditure Budget	0002	265,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,021.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,021.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	199,278.32
Jurisdiction Mills	999	23.79
Total Estimated Revenues to Fund Adopted Budget	0004	265,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,002,500.00	90,000.00	42,400.00	250.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,002,500.00	90,000.00	42,400.00	250.00
Total Bond Requirements							265,300.00
Total Debt Service Requirements						0002	265,300.00

Budget Report
FY 2027

46 Sheridan

Submit ID: 0828-12968337

0828 Plentywood K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	466,205.62

Budget Uses

Expenditure Budget		0002	466,205.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	344,345.62
Operating Reserve		0961	100,000.00
Unreserved Fund Balance Reappropriated		0970	244,345.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	97,488.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	124,372.00
District Mills		999	14.85
Building Reserve Voted Mills		0134	11.94
Building Reserve Permissive Mills		0135	2.91
Total Estimated Revenues to Fund Adopted Budget		0004	466,205.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	5	612	300,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 81	* 27	17,048,569

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hildebrand

(Signature) (Date)

Chairperson, School Trustees: Scott Rieger

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,613,906.09	164,188.09	10%	10.17%	0.00	1,456,265.65	157,640.44	9.25
10 Transportation	215,000.00	43,000.00	20%	20.00%	84,148.74	109,807.51	21,043.75	1.23
11 Bus Depreciation Reserve	221,590.67	0.00	N/A	0.00%	106,572.27	3,100.00	111,918.40	6.56
13 Tuition	41,922.69		N/A		1,439.47	5.00	40,478.22	2.37
14 Retirement	300,000.00	60,000.00	20%	20.00%	22,395.69	277,604.31		
17 Adult Education	53,402.17	18,690.76	35%	35.00%	34,711.41	1,900.00	16,790.76	0.98
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,373.95	0.00	N/A	0.00%	4,261.49	27,112.46	0.00	0.00
29 Flexibility	719,927.90	0.00	N/A	0.00%	31,110.46	688,817.44	0.00	0.00
61 Building Reserve	228,692.93	0.00	N/A	0.00%	134,252.93	58,247.38	36,192.62	2.12
Total of All Funds	3,425,816.40	285,878.85			418,892.46	2,622,859.75	384,064.19	22.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	65 *
M1	PLEVNA 7-8	16 *
H1	PLEVNA HS 9-12	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	610,441.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	152,918.00
D.	At Risk Student	(I-D)	2,160.09
E.	Indian Education For All	(I-E)	2,822.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,702.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,910.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,841.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,251,243.52
C.	Maximum Budget Limit	(II-C)	1,531,465.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,640.44
E.	Adopted Budget	(II-E)	1,575,527.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,312,726.60
H.	Maximum Budget Limit	(II-H)	1,613,906.09
I.	Highest Budget Without a Vote	(II-I)	1,613,906.09
J.	Highest Budget	(II-J)	1,613,906.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,613,906.09

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		161,390.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,797.48
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,797.48	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		164,188.09

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	31,098.85	9,811.46	40,910.31
B.	Special Education RSBG to Coop	4,493.60	1,348.08	5,841.68
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,236.98	4,463.82	18,700.80

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	571,511.00	231,133.50	802,644.50
		759,175.00	606,466.50	1,365,641.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	267,988.78	214,082.68	482,071.45
H.	Special Education in BASE@40%	14,236.98	4,463.82	18,700.80
I.	Subsidized BASE Amount	282,225.76	218,546.50	500,772.25
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,613,906.09
1.	BASE Budget Limit	(V-A1)	1,312,726.60	
2.	Over-BASE Budget	(V-A2)	301,179.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		610,441.75
1.	Direct State Aid Paid By State	(V-B1)	610,441.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		152,918.00
D.	At Risk Student	(V-D)		2,160.09
E.	Indian Education For All	(V-E)		2,822.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,702.16

H.	Special Education Allowable Cost Payment	(V-H)		40,910.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,206.57
	1. Actual Non-Levy Revenue	(V-J1)	1,206.57	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		102.00
L.	BASE Requirements	(V-L)		499,463.68
	1. Elementary County BASE Distribution	(V-L1)	281,492.96	
	2. High School County BASE Distribution	(V-L2)	217,970.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,312,726.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		143,539.05
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	14,381.69	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	129,157.36	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		301,179.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.25
	1. District Property Tax Levy Mills	(V-S1)	9.25	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

01 General Fund

Adopted Budget	0001	1,613,906.09

Budget Uses

Expenditure Budget	0002	1,613,906.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	610,441.75
Quality Educator	3111	152,918.00
At Risk Student	3112	2,160.09
Indian Education For All	3113	2,822.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	40,910.31
Data For Achievement	3116	2,702.16
Elementary County BASE Distribution	2250	281,492.96
High School County BASE Distribution	2260	217,970.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	619.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	586.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
13 Fallon
0256 Plevna K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	14,381.69
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	129,157.36
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	102.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	157,640.44		
District Tax Levy			1110	157,640.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,613,906.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,825.00
Contingency	0006	9,982.50
Over-Schedule	0011	105,192.50
Fund Balance for Budget	TFS48	127,148.74
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	84,148.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,451.87
State - On-Schedule Transportation Reimbursement	3210	82,355.64
District Tax Levy	1110	21,043.75
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	221,590.67

Budget Uses

Expenditure Budget	0002	221,590.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,572.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,572.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	111,918.40
District Mills	999	6.56
Total Estimated Revenues to Fund Adopted Budget	0004	221,590.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 IC 3000 Yellow School Bus #11	2025	143,260.00	0.00	28,652.00	28,652.00
Ford Expedition	2023	54,500.00	0.00	10,900.00	10,900.00
Ford Expedition Max	2023	51,500.00	0.00	10,300.00	10,300.00
Ford Expedition UT	2023	71,799.00	0.00	14,359.80	14,359.80
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	13,750.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	17,756.60
2011 International Bus	2010	81,000.00	0.00	16,200.00	16,200.00
Total					111,918.40

13 Tuition Fund

Adopted Budget	0001	41,922.69

Budget Uses

Expenditure Budget	0002	41,922.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,439.47
Unreserved Fund Balance Reappropriated	0970	1,439.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,478.22
District Mills	999	2.37
Total Estimated Revenues to Fund Adopted Budget	0004	41,922.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,395.69
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	22,395.69

Estimated Funding Sources

Interest Earnings	1510	320.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	277,284.31
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	53,402.17

Budget Uses

Expenditure Budget	0002	53,402.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,402.17
Operating Reserve	0961	18,690.76
Unreserved Fund Balance Reappropriated	0970	34,711.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,790.76
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	53,402.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,373.95

Budget Uses

Expenditure Budget	0002	31,373.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,261.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,261.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,006.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	25,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,106.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,373.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	719,927.90

Budget Uses

Expenditure Budget	0002	719,927.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,110.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,110.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	18,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	657,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,792.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	719,927.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

13 Fallon

Submit ID: 0256-13219723

0256 Plevna K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	228,692.93

Budget Uses

Expenditure Budget		0002	228,692.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	134,252.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	134,252.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,020.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,227.38
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	36,192.62
District Mills		999	2.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.12
Total Estimated Revenues to Fund Adopted Budget		0004	228,692.93

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	1,991,172

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Russell Harrison

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	102,955.87	20,527.74	10%	19.94%	0.00	94,341.08	8,614.79	4.33
10 Transportation	1,320.00	264.00	20%	20.00%	189.32	1,130.68	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,375.00	2,275.00	20%	20.00%	4,146.10	7,228.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79.79	0.00	N/A	0.00%	0.27	79.52	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	115,730.66	23,066.74			4,335.69	102,780.18	8,614.79	4.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,895.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,181.68
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	182.91
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	175.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	842.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	280.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	94,629.42
C.	Maximum Budget Limit	(II-C)	116,403.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	103,244.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,341.08
H.	Maximum Budget Limit	(II-H)	116,892.48
I.	Highest Budget Without a Vote	(II-I)	102,955.87
J.	Highest Budget	(II-J)	116,892.48
K.	Highest Voted Amount	(II-K)	13,936.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	102,955.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,295.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,232.15
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,232.15	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,527.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		102,955.87
	1. BASE Budget Limit	(V-A1)	94,341.08	
	2. Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,895.90
	1. Direct State Aid Paid By State	(V-B1)	48,895.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,181.68
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		182.91
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		175.14
H.	Special Education Allowable Cost Payment	(V-H)		842.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		980.11
	1. Actual Non-Levy Revenue	(V-J1)	980.11	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		38,082.79
	1. Elementary County BASE Distribution	(V-L1)	38,082.79	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,341.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.33
	1. District Property Tax Levy Mills	(V-S1)	4.33	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

01 General Fund

Adopted Budget	0001	102,955.87

Budget Uses

Expenditure Budget	0002	102,955.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	48,895.90
Quality Educator	3111	5,181.68
At Risk Student	3112	0.00
Indian Education For All	3113	182.91
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	842.55
Data For Achievement	3116	175.14
Elementary County BASE Distribution	2250	38,082.79
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	980.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
01 Beaverhead
0012 Polaris Elem

Submit ID: 0012-92780521

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	8,614.79
Total Estimated Revenues to Fund Adopted Budget			0004	102,955.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

10 Transportation Fund

Adopted Budget	0001	1,320.00

Budget Uses

Expenditure Budget	0002	1,320.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,200.00
Contingency	0006	120.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	453.32
Operating Reserve	0961	264.00
Unreserved Fund Balance Reappropriated	0970	189.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	140.68
State - On-Schedule Transportation Reimbursement	3210	990.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,320.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

14 Retirement Fund

Adopted Budget	0001	11,375.00

Budget Uses

Expenditure Budget	0002	11,375.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,421.10
Operating Reserve	0961	2,275.00
Unreserved Fund Balance Reappropriated	0970	4,146.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,228.90
Total Estimated Revenues to Fund Adopted Budget	0004	11,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79.79

Budget Uses

Expenditure Budget	0002	79.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	79.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-92780521

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

24 Lake

0477 Polson Elem

Submit ID: 0477-23734853

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,101	N/A	75,490,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

0477 Polson Elem

Submit ID: 0477-23734853

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,018,757.98	610,932.48	10%	6.77%	0.00	7,834,606.77	1,184,151.21	15.69
10 Transportation	1,120,000.00	100,000.00	20%	8.93%	88,298.10	265,339.27	766,362.63	10.15
11 Bus Depreciation Reserve	200,000.00	0.00	N/A	0.00%	146,576.16	0.00	53,423.84	0.71
13 Tuition	175,000.00		N/A		0.00	0.00	175,000.00	2.32
14 Retirement	1,733,388.00	346,677.60	20%	20.00%	240,423.27	1,492,964.73		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	46,442.32	0.00	28,557.68	0.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,146.71	0.00	N/A	0.00%	13,611.49	6,535.22	0.00	0.00
29 Flexibility	26,930.02	0.00	N/A	0.00%	11,782.51	15,147.51	0.00	0.00
61 Building Reserve	372,721.65	0.00	N/A	0.00%	201,506.65	85,648.99	85,566.01	1.13
Total of All Funds	12,741,944.36	1,083,860.08			748,640.50	9,700,242.49	2,293,061.37	30.38

50 Debt Service **Tax Jurisdiction**								
24-0477	1,857,262.50	0.00	20-9-438	0.00%	155,319.42	0.00	1,701,943.08	22.55

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	859 *
M1	POLSON 7-8	242 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,573,870.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	704,747.44
D.	At Risk Student	(I-D)	58,736.64
E.	Indian Education For All	(I-E)	28,769.13
F.	American Indian Achievement Gap	(I-F)	100,352.00
G.	Data For Achievement	(I-G)	27,547.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	312,274.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,141
B.	BASE Budget Limit	(II-B)	7,785,802.03
C.	Maximum Budget Limit	(II-C)	9,750,628.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	8,969,953.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,753,525.16
H.	Maximum Budget Limit	(II-H)	9,743,137.61
I.	Highest Budget Without a Vote	(II-I)	9,018,757.98
J.	Highest Budget	(II-J)	9,743,137.61
K.	Highest Voted Amount	(II-K)	724,379.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,018,757.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		610,932.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		610,932.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,018,757.98
1.	BASE Budget Limit	(V-A1)	7,753,525.16	
2.	Over-BASE Budget	(V-A2)	1,265,232.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,573,870.62
1.	Direct State Aid Paid By State	(V-B1)	3,573,870.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		704,747.44
D.	At Risk Student	(V-D)		58,736.64
E.	Indian Education For All	(V-E)		28,769.13
F.	American Indian Achievement Gap	(V-F)		100,352.00
G.	Data For Achievement	(V-G)		27,547.02
H.	Special Education Allowable Cost Payment	(V-H)		312,274.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,000.00
1.	Actual Non-Levy Revenue	(V-J1)	5,000.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,942,228.10
1.	Elementary County BASE Distribution	(V-L1)	2,942,228.09	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,753,525.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		81,081.62
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	81,081.62	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,265,232.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		15.69
	1. District Property Tax Levy Mills	(V-S1)	15.69	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		15.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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24 Lake

0477 Polson Elem

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01 General Fund

Adopted Budget	0001	9,018,757.98

Budget Uses

Expenditure Budget	0002	9,018,757.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,573,870.62
Quality Educator	3111	704,747.44
At Risk Student	3112	58,736.64
Indian Education For All	3113	28,769.13
American Indian Achievement Gap	3114	100,352.00
State Special Education Allowable Cost Payment to Districts	3115	312,274.21
Data For Achievement	3116	27,547.02
Elementary County BASE Distribution	2250	2,942,228.09
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	81,081.62
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	1,184,151.21
Total Estimated Revenues to Fund Adopted Budget			0004	9,018,757.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

24 Lake

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10 Transportation Fund

Adopted Budget	0001	1,120,000.00

Budget Uses

Expenditure Budget	0002	1,120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	241,217.52
Contingency	0006	24,121.75
Over-Schedule	0011	854,660.73
Fund Balance for Budget	TFS48	188,298.10
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	88,298.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	66,334.81
State - On-Schedule Transportation Reimbursement	3210	199,004.46
District Tax Levy	1110	766,362.63
District Mills	999	10.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,576.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,576.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	53,423.84
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 ICRP/INTERNATIONAL 3000 RE INTEGRATED	2026	30,000.00	0.00	6,000.00	0.00
2020 IC/INTERNATIONAL 3000 RE	2026	30,000.00	0.00	6,000.00	0.00
2005 MCI J45 - BUS T-12	2025	32,999.00	6,599.80	6,599.80	0.00
2008 MCI MOTOR COACH - 8713	2024	38,750.00	5,000.00	7,750.00	0.00
2010 VAN HOOL -6942	2024	3,500.00	0.00	700.00	0.00
2024 THOMAS 341 TS- 4499	2024	62,966.50	5,000.00	12,593.30	0.00
2025 THOMAS C2- 5881	2024	75,024.50	15,004.90	15,004.90	0.00
2023 THOMAS HDX	2023	93,600.00	40,000.00	18,720.00	0.00
RADIOS	2023	19,969.25	0.00	3,993.85	0.00
2022 SAF-T-LINER C2	2022	75,559.80	10,000.00	15,111.96	7,412.91
2010 VAN HOOL - 0171	2021	15,000.00	11,250.00	3,000.00	0.00
2010 VAN HOOL - 6946	2021	15,000.00	11,250.00	3,000.00	0.00
2021 THOMAS - 2296	2021	74,376.67	53,031.83	14,875.33	14,875.33
2021 THOMAS - 9952	2021	67,608.00	43,148.84	13,521.60	13,521.60
2019 HONDA PILOT - 3933	2020	10,287.86	5,600.75	2,057.57	0.00
2019 THOMAS - 2887	2020	88,070.00	36,421.00	17,614.00	17,614.00
2008 BBIRD - 8605	2019	22,000.00	24,200.00	4,400.00	0.00
2019 THOMAS - 8540	2019	63,700.00	69,590.00	12,740.00	0.00
2020 THOMAS - 5346	2019	29,640.67	25,748.46	5,928.13	0.00
2013 CHEVY MINI 0175	2018	6,000.00	4,800.00	1,200.00	0.00
2019 INTERNATIONAL 0277	2018	59,933.00	55,959.80	11,986.60	0.00
2019 THOMAS 0930	2018	49,221.00	52,376.80	9,844.20	0.00
2019 THOMAS 0931	2018	49,221.00	42,532.60	9,844.20	0.00
IC #44	2017	58,368.65	55,858.07	11,673.73	0.00
IC #45	2017	58,368.65	58,358.07	11,673.73	0.00
IC #46	2017	55,368.65	47,158.07	11,073.73	0.00
FREIGHTLINER #42	2016	47,682.00	52,191.96	9,536.40	0.00
IC #43	2016	110,533.33	97,252.08	22,106.67	0.00
FREIGHTLINER #41	2014	56,868.00	76,362.00	11,373.60	0.00
3671/INTERNATIONAL	2013	84,027.45	100,987.06	16,805.49	0.00
Total					53,423.84

Budget Report
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24 Lake

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13 Tuition Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	175,000.00
District Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	1,733,388.00

Budget Uses

Expenditure Budget	0002	1,733,388.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	587,100.87
Operating Reserve	0961	346,677.60
Unreserved Fund Balance Reappropriated	0970	240,423.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,492,964.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,733,388.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,692.32
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	46,442.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,557.68
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,146.71

Budget Uses

Expenditure Budget	0002	20,146.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,611.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,611.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,535.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,146.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	26,930.02

Budget Uses

Expenditure Budget	0002	26,930.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,782.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,782.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,147.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,930.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-0477

Taxable Value		75,490,499.00
Adopted Budget	0001	1,857,262.50

Budget Uses

Expenditure Budget	0002	1,857,262.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,319.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,319.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,701,943.08
Jurisdiction Mills	999	22.55
Total Estimated Revenues to Fund Adopted Budget	0004	1,857,262.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/27/2023	07/01/2043	13,595,000.00	11,785,000.00	475,000.00	613,000.00	500.00
Elementary Bond	06/20/2024	06/30/2044	9,470,000.00	8,585,000.00	315,000.00	453,262.50	500.00
Total Bond Requirements							1,857,262.50

Total Debt Service Requirements	0002	1,857,262.50

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61 Building Reserve Fund

Adopted Budget	0001	372,721.65

Budget Uses

Expenditure Budget	0002	372,721.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,506.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,506.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	85,648.99
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	85,566.01
District Mills	999	1.13
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	372,721.65

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	539	97,043,128

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,119,621.41	0.00	10%	0.00%	0.00	4,564,001.74	555,619.67	5.73
10 Transportation	700,000.00	140,000.00	20%	20.00%	146,243.60	162,597.24	391,159.16	4.03
11 Bus Depreciation Reserve	121,430.71	0.00	N/A	0.00%	89,930.71	0.00	31,500.00	0.32
13 Tuition	92,389.00		N/A		64,102.83	0.00	28,286.17	0.29
14 Retirement	1,010,091.00	202,018.20	20%	20.00%	292,557.40	717,533.60		
17 Adult Education	140,000.00	49,000.00	35%	35.00%	95,879.35	0.00	44,120.65	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,569.15	0.00	N/A	0.00%	7,738.54	3,830.61	0.00	0.00
29 Flexibility	115,614.54	0.00	N/A	0.00%	62,818.99	52,795.55	0.00	0.00
61 Building Reserve	149,910.66	0.00	N/A	0.00%	47,695.66	47,139.79	55,075.21	0.57
Total of All Funds	7,460,626.47	391,018.20			806,967.08	5,547,898.53	1,105,760.86	11.39

50 Debt Service **Tax Jurisdiction**								
0478	1,320,200.00	0.00	20-9-438	0.00%	43,861.79	0.00	1,276,338.21	13.15

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 539 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,199,441.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	343,276.56
D.	At Risk Student	(I-D)	20,165.39
E.	Indian Education For All	(I-E)	14,084.07
F.	American Indian Achievement Gap	(I-F)	50,944.00
G.	Data For Achievement	(I-G)	13,485.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	118,855.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	541
B.	BASE Budget Limit	(II-B)	4,447,199.22
C.	Maximum Budget Limit	(II-C)	5,569,030.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	5,002,818.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,544,714.21
H.	Maximum Budget Limit	(II-H)	5,719,400.25
I.	Highest Budget Without a Vote	(II-I)	5,119,621.41
J.	Highest Budget	(II-J)	5,719,400.25
K.	Highest Voted Amount	(II-K)	599,778.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,119,621.41

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,119,621.41
1.	BASE Budget Limit	(V-A1)	4,544,714.21	
2.	Over-BASE Budget	(V-A2)	574,907.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,199,441.37
1.	Direct State Aid Paid By State	(V-B1)	2,199,441.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		343,276.56
D.	At Risk Student	(V-D)		20,165.39
E.	Indian Education For All	(V-E)		14,084.07
F.	American Indian Achievement Gap	(V-F)		50,944.00
G.	Data For Achievement	(V-G)		13,485.78
H.	Special Education Allowable Cost Payment	(V-H)		118,855.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,000.00
1.	Actual Non-Levy Revenue	(V-J1)	1,000.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,783,461.32
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,783,461.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,544,714.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,287.53
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	19,287.53	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		574,907.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.73
	1. District Property Tax Levy Mills	(V-S1)	5.73	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	5,119,621.41

Budget Uses

Expenditure Budget	0002	5,119,621.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,199,441.37
Quality Educator	3111	343,276.56
At Risk Student	3112	20,165.39
Indian Education For All	3113	14,084.07
American Indian Achievement Gap	3114	50,944.00
State Special Education Allowable Cost Payment to Districts	3115	118,855.72
Data For Achievement	3116	13,485.78
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,783,461.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,287.53
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	555,619.67
Total Estimated Revenues to Fund Adopted Budget			0004	5,119,621.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	147,815.68
Contingency	0006	14,781.57
Over-Schedule	0011	537,402.75
Fund Balance for Budget	TFS48	286,243.60
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	146,243.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,649.31
State - On-Schedule Transportation Reimbursement	3210	121,947.93
District Tax Levy	1110	391,159.16
District Mills	999	4.03
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	121,430.71

Budget Uses

Expenditure Budget	0002	121,430.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,930.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,930.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,500.00
District Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	121,430.71

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 MCI J45 - BUS T12	2025	47,000.00	4,265.66	9,400.00	0.00
2008 MCI MOTOR COACH - 8713	2024	38,750.00	12,750.00	7,750.00	0.00
2010 VAN HOOL - 6942	2024	3,500.00	1,400.00	700.00	0.00
2024 THOMAS 341 TS-4499	2024	62,966.50	15,000.00	12,593.30	0.00
2025 THOMAS C2- 5881	2024	75,024.50	0.00	15,004.90	0.00
2023 THOMAS HDX	2023	62,400.00	19,544.11	12,480.00	0.00
2022 SAF=T-LINER C2	2022	50,373.20	5,000.00	10,074.64	5,000.00
2010 VAN HOOL - 0171	2021	45,000.00	30,750.00	9,000.00	9,000.00
2010 VAN HOOL - 6946	2021	45,000.00	33,250.00	9,000.00	0.00
2021 THOMAS - 9952	2021	33,804.00	26,831.40	6,760.80	0.00
2022 THOMAS - 2296	2021	37,188.33	23,015.92	7,437.67	0.00
BUS CAMERA SYSTEM - SEON	2021	994.75	348.17	198.95	0.00
2019 HONDA PILOT - 3933	2020	20,575.71	10,172.72	4,115.14	0.00
2019 THOMAS - 2887	2020	44,035.00	26,710.50	8,807.00	0.00
2008 BBIRD - 8605	2019	12,500.00	13,750.00	2,500.00	0.00
2019 THOMAS SP NEEDS - 8540	2019	31,850.00	32,295.00	6,370.00	0.00
2020 THOMAS - 5346	2019	66,709.33	64,196.54	13,341.87	10,000.00
2013 CHEVY MINI 0175	2018	4,000.00	4,200.00	800.00	0.00
2019 INTERNATIONAL 0277	2018	29,967.00	35,973.60	5,993.40	0.00
2019 THOMAS 0930	2018	49,221.00	47,032.60	9,844.20	7,500.00
2019 THOMAS 0931	2018	49,221.00	51,876.80	9,844.20	0.00
IC #44	2017	37,152.43	36,006.73	7,430.49	0.00
IC #45	2017	37,152.43	36,006.73	7,430.49	0.00
IC #46	2017	38,902.98	32,232.10	7,780.60	0.00
FREIGHTLINER #42	2016	47,682.00	56,728.36	9,536.40	0.00
IC #43	2016	55,266.67	53,108.00	11,053.33	0.00
NEW 7039	2014	37,912.00	36,000.08	7,582.40	0.00
3671/INTERNATIONAL	2013	84,027.45	86,955.90	16,805.49	0.00
INTERNATIONAL/0713	2011	28,973.60	29,739.74	5,794.72	0.00
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	37,660.08	6,227.08	0.00
3407	2009	38,980.88	58,471.32	N/A	NA
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	118,694.07	16,641.54	0.00
2008 INTERNATIONAL - 5194	2008	34,574.80	51,862.20	N/A	NA
5983	2005	19,184.06	28,776.09	N/A	NA
Total					31,500.00

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13 Tuition Fund

Adopted Budget	0001	92,389.00

Budget Uses

Expenditure Budget	0002	92,389.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,102.83
Unreserved Fund Balance Reappropriated	0970	64,102.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,286.17
District Mills	999	0.29
Total Estimated Revenues to Fund Adopted Budget	0004	92,389.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,010,091.00

Budget Uses

Expenditure Budget	0002	1,010,091.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	494,575.60
Operating Reserve	0961	202,018.20
Unreserved Fund Balance Reappropriated	0970	292,557.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	717,533.60
Total Estimated Revenues to Fund Adopted Budget	0004	1,010,091.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,879.35
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	95,879.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,120.65
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,569.15

Budget Uses

Expenditure Budget	0002	11,569.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,738.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,738.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,830.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,569.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	115,614.54

Budget Uses

Expenditure Budget	0002	115,614.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,818.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,818.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	52,795.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,614.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0478 Polson H S

Submit ID: 0478-09014542

50 Debt Service Fund

0478

Taxable Value		97,043,128.00
Adopted Budget	0001	1,320,200.00

Budget Uses

Expenditure Budget	0002	1,320,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,861.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,861.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,276,338.21
Jurisdiction Mills	999	13.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,320,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	07/27/2023	06/30/2043	9,000,000.00	7,795,000.00	315,000.00	405,500.00	500.00
High School Bond	06/20/2024	06/30/2044	7,395,000.00	6,700,000.00	245,000.00	353,700.00	500.00
Total Bond Requirements							1,320,200.00

Total Debt Service Requirements	0002	1,320,200.00

Budget Report
FY 2027

24 Lake

0478 Polson H S

Submit ID: 0478-09014542

61 Building Reserve Fund

Adopted Budget		0001	149,910.66

Budget Uses

Expenditure Budget		0002	149,910.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,695.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,695.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,139.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	55,075.21
District Mills		999	0.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.57
Total Estimated Revenues to Fund Adopted Budget		0004	149,910.66

Budget Report
FY 2027

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-51905854

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 588	N/A	5,408,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Lori Smoker

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-51905854

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,231,547.61	420,748.98	10%	8.04%	0.00	5,231,547.61	0.00	0.00
10 Transportation	480,700.00	96,140.00	20%	20.00%	86,672.64	62,700.00	331,327.36	61.26
11 Bus Depreciation Reserve	1,310,746.86	0.00	N/A	0.00%	1,273,068.86	0.00	37,678.00	6.97
13 Tuition	6,728.62		N/A		1,632.80	0.00	5,095.82	0.94
14 Retirement	1,400,000.00	280,000.00	20%	20.00%	186,178.26	1,213,821.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,801.69	0.00	N/A	0.00%	21,396.14	4,405.55	0.00	0.00
29 Flexibility	678,698.19	0.00	N/A	0.00%	678,698.19	0.00	0.00	0.00
61 Building Reserve	780,879.29	0.00	N/A	0.00%	679,147.38	76,731.91	25,000.00	4.62
Total of All Funds	9,915,102.26	796,888.98			2,926,794.27	6,589,206.81	399,101.18	73.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-51905854

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	463 *
M1	POPLAR 7-8	125 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,947,234.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	578,166.40
D.	At Risk Student	(I-D)	69,542.37
E.	Indian Education For All	(I-E)	15,364.44
F.	American Indian Achievement Gap	(I-F)	137,984.00
G.	Data For Achievement	(I-G)	14,711.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	661,495.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	602
B.	BASE Budget Limit	(II-B)	5,021,898.22
C.	Maximum Budget Limit	(II-C)	6,210,430.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	5,021,898.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,226,846.39
H.	Maximum Budget Limit	(II-H)	6,494,989.51
I.	Highest Budget Without a Vote	(II-I)	5,231,547.61
J.	Highest Budget	(II-J)	6,494,989.51
K.	Highest Voted Amount	(II-K)	1,263,441.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,231,547.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		420,748.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		420,748.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,231,547.61
1.	BASE Budget Limit	(V-A1)	5,226,846.39	
2.	Over-BASE Budget	(V-A2)	4,701.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,947,234.99
1.	Direct State Aid Paid By State	(V-B1)	1,947,234.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		578,166.40
D.	At Risk Student	(V-D)		69,542.37
E.	Indian Education For All	(V-E)		15,364.44
F.	American Indian Achievement Gap	(V-F)		137,984.00
G.	Data For Achievement	(V-G)		14,711.76
H.	Special Education Allowable Cost Payment	(V-H)		661,495.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,334.13
1.	Actual Non-Levy Revenue	(V-J1)	4,334.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,798,013.23
1.	Elementary County BASE Distribution	(V-L1)	1,798,013.23	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,226,846.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,701.22
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	4,701.22	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,701.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-51905854

01 General Fund

Adopted Budget	0001	5,231,547.61

Budget Uses

Expenditure Budget	0002	5,231,547.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,947,234.99
Quality Educator	3111	578,166.40
At Risk Student	3112	69,542.37
Indian Education For All	3113	15,364.44
American Indian Achievement Gap	3114	137,984.00
State Special Education Allowable Cost Payment to Districts	3115	661,495.07
Data For Achievement	3116	14,711.76
Elementary County BASE Distribution	2250	1,798,013.23
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,334.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,701.22
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	5,231,547.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,700.00

Budget Uses

Expenditure Budget	0002	480,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,000.00
Contingency	0006	5,700.00
Over-Schedule	0011	418,000.00
Fund Balance for Budget	TFS48	182,812.64
Operating Reserve	0961	96,140.00
Unreserved Fund Balance Reappropriated	0970	86,672.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,675.00
State - On-Schedule Transportation Reimbursement	3210	47,025.00
District Tax Levy	1110	331,327.36
District Mills	999	61.26
Total Estimated Revenues to Fund Adopted Budget	0004	480,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,310,746.86

Budget Uses

Expenditure Budget	0002	1,310,746.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,273,068.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,273,068.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,678.00
District Mills	999	6.97
Total Estimated Revenues to Fund Adopted Budget	0004	1,310,746.86

Budget Report
FY 2027

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-51905854

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTERNATIONAL 12615	2022	96,695.00	87,356.00	19,339.00	19,339.00
2019 INTERNATIONAL	2018	91,695.00	83,356.00	18,339.00	18,339.00
'17 International	2016	87,200.00	130,800.00	N/A	NA
2012 BLUE BIRD	2016	84,000.00	126,000.00	N/A	NA
2015 Bluebird	2015	86,000.00	129,000.00	N/A	NA
2016 ICRP	2015	65,950.00	98,925.00	N/A	NA
2011 Blue Bird Bus	2011	79,900.00	119,850.00	N/A	NA
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					37,678.00

13 Tuition Fund

Adopted Budget	0001	6,728.62

Budget Uses

Expenditure Budget	0002	6,728.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,632.80
Unreserved Fund Balance Reappropriated	0970	1,632.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,095.82
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	6,728.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,400,000.00

Budget Uses

Expenditure Budget	0002	1,400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	466,178.26
Operating Reserve	0961	280,000.00
Unreserved Fund Balance Reappropriated	0970	186,178.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,213,821.74
Total Estimated Revenues to Fund Adopted Budget	0004	1,400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,801.69

Budget Uses

Expenditure Budget	0002	25,801.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,396.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,396.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,405.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,801.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	678,698.19

Budget Uses

Expenditure Budget	0002	678,698.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	678,698.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	678,698.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	678,698.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

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Submit ID: 0775-51905854

61 Building Reserve Fund

Adopted Budget		0001	780,879.29

Budget Uses

Expenditure Budget		0002	780,879.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	679,147.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	679,147.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	76,731.91
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	4.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.62
Total Estimated Revenues to Fund Adopted Budget		0004	780,879.29

Budget Report
FY 2027

43 Roosevelt

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	270	5,408,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Lori Smoker

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-09211145

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,581,016.53	198,149.96	10%	7.68%	0.00	2,581,016.53	0.00	0.00
10 Transportation	195,200.00	39,040.00	20%	20.00%	72,718.29	35,200.00	87,281.71	16.14
11 Bus Depreciation Reserve	759,982.43	0.00	N/A	0.00%	717,842.43	0.00	42,140.00	7.79
13 Tuition	59,948.88		N/A		33,538.71	0.00	26,410.17	4.88
14 Retirement	750,000.00	150,000.00	20%	20.00%	293,429.40	456,570.60		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,456.41	0.00	N/A	0.00%	10,283.05	2,173.36	0.00	0.00
29 Flexibility	419,210.24	0.00	N/A	0.00%	419,210.24	0.00	0.00	0.00
61 Building Reserve	364,215.79	0.00	N/A	0.00%	303,054.21	47,161.58	14,000.00	2.59
Total of All Funds	5,142,030.28	387,189.96			1,850,076.33	3,122,122.07	169,831.88	31.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 270 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,193,608.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	198,306.40
D.	At Risk Student	(I-D)	27,751.00
E.	Indian Education For All	(I-E)	7,055.10
F.	American Indian Achievement Gap	(I-F)	67,328.00
G.	Data For Achievement	(I-G)	6,755.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	96,509.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	276
B.	BASE Budget Limit	(II-B)	2,536,300.14
C.	Maximum Budget Limit	(II-C)	3,123,721.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,536,300.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,578,521.81
H.	Maximum Budget Limit	(II-H)	3,146,353.29
I.	Highest Budget Without a Vote	(II-I)	2,581,016.53
J.	Highest Budget	(II-J)	3,146,353.29
K.	Highest Voted Amount	(II-K)	565,336.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,581,016.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,149.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,149.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,581,016.53
1.	BASE Budget Limit	(V-A1)	2,578,521.81	
2.	Over-BASE Budget	(V-A2)	2,494.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,193,608.68
1.	Direct State Aid Paid By State	(V-B1)	1,193,608.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		198,306.40
D.	At Risk Student	(V-D)		27,751.00
E.	Indian Education For All	(V-E)		7,055.10
F.	American Indian Achievement Gap	(V-F)		67,328.00
G.	Data For Achievement	(V-G)		6,755.40
H.	Special Education Allowable Cost Payment	(V-H)		96,509.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,681.82
1.	Actual Non-Levy Revenue	(V-J1)	1,681.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		979,525.76
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	979,525.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,578,521.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,494.72
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	2,494.72	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,494.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-09211145

01 General Fund

Adopted Budget	0001	2,581,016.53

Budget Uses

Expenditure Budget	0002	2,581,016.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,193,608.68
Quality Educator	3111	198,306.40
At Risk Student	3112	27,751.00
Indian Education For All	3113	7,055.10
American Indian Achievement Gap	3114	67,328.00
State Special Education Allowable Cost Payment to Districts	3115	96,509.65
Data For Achievement	3116	6,755.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	979,525.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,681.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,494.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,581,016.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,200.00

Budget Uses

Expenditure Budget	0002	195,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	111,758.29
Operating Reserve	0961	39,040.00
Unreserved Fund Balance Reappropriated	0970	72,718.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,800.00
State - On-Schedule Transportation Reimbursement	3210	26,400.00
District Tax Levy	1110	87,281.71
District Mills	999	16.14
Total Estimated Revenues to Fund Adopted Budget	0004	195,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	759,982.43

Budget Uses

Expenditure Budget	0002	759,982.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	717,842.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	717,842.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	42,140.00
District Mills	999	7.79
Total Estimated Revenues to Fund Adopted Budget	0004	759,982.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus	2023	105,350.00	52,675.00	21,070.00	21,070.00
BUS BLUE BIRD	2023	105,350.00	52,675.00	21,070.00	21,070.00
2018 All American	2017	191,989.00	287,983.50	N/A	NA
2008 MCI	2008	405,602.00	608,403.00	N/A	NA
Total					42,140.00

Budget Report
FY 2027

43 Roosevelt

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13 Tuition Fund

Adopted Budget	0001	59,948.88

Budget Uses

Expenditure Budget	0002	59,948.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,538.71
Unreserved Fund Balance Reappropriated	0970	33,538.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,410.17
District Mills	999	4.88
Total Estimated Revenues to Fund Adopted Budget	0004	59,948.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	443,429.40
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	293,429.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	456,570.60
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

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Submit ID: 0776-09211145

28 Technology Fund

Adopted Budget	0001	12,456.41

Budget Uses

Expenditure Budget	0002	12,456.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,283.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,283.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,173.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,456.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0776 Poplar H S

Submit ID: 0776-09211145

29 Flexibility Fund

Adopted Budget	0001	419,210.24

Budget Uses

Expenditure Budget	0002	419,210.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	419,210.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	419,210.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	419,210.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0776 Poplar H S

Submit ID: 0776-09211145

61 Building Reserve Fund

Adopted Budget		0001	364,215.79

Budget Uses

Expenditure Budget		0002	364,215.79
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	303,054.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	303,054.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,161.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	14,000.00
District Mills		999	2.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.59
Total Estimated Revenues to Fund Adopted Budget		0004	364,215.79

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 91	N/A	3,232,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Vezina

(Signature) (Date)

Chairperson, School Trustees: Kevin McMullen

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	878,648.25	88,326.56	10%	10.05%	2,865.18	816,446.37	59,336.70	18.36
10 Transportation	196,908.04	38,086.66	20%	19.34%	0.00	51,726.04	145,182.00	44.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	62,093.75		N/A		4,111.76	0.00	57,981.99	17.94
14 Retirement	151,546.83	15,113.48	20%	9.97%	0.00	151,546.83		
17 Adult Education	1,385.28	0.00	35%	0.00%	1,385.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,899.81	0.00	N/A	0.00%	7,213.02	686.79	0.00	0.00
29 Flexibility	9,922.13	0.00	N/A	0.00%	8,219.78	1,702.35	0.00	0.00
61 Building Reserve	267,150.36	0.00	N/A	0.00%	216,114.89	40,557.92	10,477.55	3.24
Total of All Funds	1,575,554.45	141,526.70			239,909.91	1,062,666.30	272,978.24	84.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	74 *
M1	POTOMAC 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	370,039.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,582.40
D.	At Risk Student	(I-D)	4,084.48
E.	Indian Education For All	(I-E)	2,377.83
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	2,276.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,958.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,605.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	847,149.79
C.	Maximum Budget Limit	(II-C)	1,075,468.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	922,610.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	814,817.14
H.	Maximum Budget Limit	(II-H)	1,020,237.92
I.	Highest Budget Without a Vote	(II-I)	878,648.26
J.	Highest Budget	(II-J)	1,020,237.92
K.	Highest Voted Amount	(II-K)	141,589.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	878,648.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,864.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		461.73
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	461.73	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,865.18
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,865.18	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,191.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		878,648.25
	1. BASE Budget Limit	(V-A1)	814,817.14	
	2. Over-BASE Budget	(V-A2)	63,831.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		370,039.48
	1. Direct State Aid Paid By State	(V-B1)	370,039.48	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,582.40
D.	At Risk Student	(V-D)		4,084.48
E.	Indian Education For All	(V-E)		2,377.83
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		2,276.82
H.	Special Education Allowable Cost Payment	(V-H)		45,958.71
I.	Remaining Fund Balance Available	(V-I)		2,865.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,610.77
	1. Actual Non-Levy Revenue	(V-J1)	5,610.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		303,973.47
	1. Elementary County BASE Distribution	(V-L1)	303,973.48	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		814,817.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,494.40
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	4,494.40	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		63,831.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		18.36
	1. District Property Tax Levy Mills	(V-S1)	18.36	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		18.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

01 General Fund

Adopted Budget	0001	878,648.25

Budget Uses

Expenditure Budget	0002	878,648.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,865.18
Direct State Aid	3110	370,039.48
Quality Educator	3111	75,582.40
At Risk Student	3112	4,084.48
Indian Education For All	3113	2,377.83
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	45,958.71
Data For Achievement	3116	2,276.82
Elementary County BASE Distribution	2250	303,973.48
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,610.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula
0589 Potomac Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,494.40
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	59,336.70		
District Tax Levy			1110	59,336.70
Total Estimated Revenues to Fund Adopted Budget			0004	878,648.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	196,908.04

Budget Uses

Expenditure Budget	0002	196,908.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,023.68
Contingency	0006	4,702.37
Over-Schedule	0011	145,181.99
Fund Balance for Budget	TFS48	38,086.66
Operating Reserve	0961	38,086.66
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,931.51
State - On-Schedule Transportation Reimbursement	3210	38,794.53
District Tax Levy	1110	145,182.00
District Mills	999	44.91
Total Estimated Revenues to Fund Adopted Budget	0004	196,908.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	62,093.75

Budget Uses

Expenditure Budget	0002	62,093.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,111.76
Unreserved Fund Balance Reappropriated	0970	4,111.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,981.99
District Mills	999	17.94
Total Estimated Revenues to Fund Adopted Budget	0004	62,093.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

14 Retirement Fund

Adopted Budget	0001	151,546.83

Budget Uses

Expenditure Budget	0002	151,546.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,113.48
Operating Reserve	0961	15,113.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,546.83
Total Estimated Revenues to Fund Adopted Budget	0004	151,546.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

17 Adult Education Fund

Adopted Budget	0001	1,385.28

Budget Uses

Expenditure Budget	0002	1,385.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,385.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,385.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,385.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,899.81

Budget Uses

Expenditure Budget	0002	7,899.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,213.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,213.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	686.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,899.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,922.13

Budget Uses

Expenditure Budget	0002	9,922.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,219.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,219.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,702.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,922.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0589 Potomac Elem

Submit ID: 0589-67686434

61 Building Reserve Fund

Adopted Budget		0001	267,150.36

Budget Uses

Expenditure Budget		0002	267,150.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	216,114.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	216,114.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,557.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,477.55
District Mills		999	3.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.24
Total Estimated Revenues to Fund Adopted Budget		0004	267,150.36

Budget Report
FY 2027

38 Powder River

Submit ID: 0706-67670860

0706 Powder River Co Dist H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	67	11,220,742

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	65	11,112,229
Non-located - 06 Carter	N/A	2	108,513

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Blain

(Signature) (Date)

Chairperson, School Trustees: Rob Jones

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

38 Powder River

Submit ID: 0706-67670860

0706 Powder River Co Dist H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,265,856.44	126,585.64	10%	10.00%	158,617.31	813,410.69	293,828.44	26.19
10 Transportation	350,000.00	50,381.40	20%	14.39%	0.00	350,000.00	0.00	0.00
11 Bus Depreciation Reserve	464,562.88	0.00	N/A	0.00%	464,562.88	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	149,000.00	29,800.00	20%	20.00%	19,874.11	129,125.89		
17 Adult Education	8,200.00	0.00	35%	0.00%	8,727.92	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	710.77	128,500.02	N/A	18078.99%	0.00	710.77	0.00	0.00
29 Flexibility	288,273.39	150,000.00	N/A	52.03%	128,376.23	159,897.16	0.00	0.00
61 Building Reserve	114,739.96	421,263.59	N/A	367.15%	66,344.96	38,716.00	9,679.00	0.86
Total of All Funds	2,641,343.44	906,530.65			846,503.41	1,491,860.51	303,507.44	27.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

38 Powder River

Submit ID: 0706-67670860

0706 Powder River Co Dist H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	423,852.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,356.12
D.	At Risk Student	(I-D)	3,118.24
E.	Indian Education For All	(I-E)	1,750.71
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,676.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,901.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,426.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	843,724.93
C.	Maximum Budget Limit	(II-C)	1,047,324.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,726.62
E.	Adopted Budget	(II-E)	1,260,451.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	843,275.48
H.	Maximum Budget Limit	(II-H)	1,051,115.60
I.	Highest Budget Without a Vote	(II-I)	1,265,856.44
J.	Highest Budget	(II-J)	1,265,856.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,265,856.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,585.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		158,617.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	949.97	
2.	Remaining Fund Balance Available (970b)	(III-D2)	157,667.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		285,202.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,265,856.44
1.	BASE Budget Limit	(V-A1)	843,275.48	
2.	Over-BASE Budget	(V-A2)	422,580.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		423,852.78
1.	Direct State Aid Paid By State	(V-B1)	423,852.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,356.12
D.	At Risk Student	(V-D)		3,118.24
E.	Indian Education For All	(V-E)		1,750.71
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,676.34
H.	Special Education Allowable Cost Payment	(V-H)		26,901.66
I.	Remaining Fund Balance Available	(V-I)		157,667.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,820.76
1.	Actual Non-Levy Revenue	(V-J1)	9,820.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	25,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		154,363.53
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	154,363.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		843,275.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		128,752.52
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	949.97	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	122,226.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	5,576.55	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		293,828.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		422,580.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.19
	1. District Property Tax Levy Mills	(V-S1)	26.19	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,265,856.44

Budget Uses

Expenditure Budget	0002	1,265,856.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	158,617.31
Direct State Aid	3110	423,852.78
Quality Educator	3111	38,356.12
At Risk Student	3112	3,118.24
Indian Education For All	3113	1,750.71
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	26,901.66
Data For Achievement	3116	1,676.34
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	154,363.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,571.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,248.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	25,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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FY 2027
38 Powder River
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Submit ID: 0706-67670860

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	122,226.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,576.55
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	293,828.44		
District Tax Levy			1110	293,828.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,265,856.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	198,650.33
Contingency	0006	19,865.03
Over-Schedule	0011	131,484.64
Fund Balance for Budget	TFS48	50,381.40
Operating Reserve	0961	50,381.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	131,484.64
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,628.84
State - On-Schedule Transportation Reimbursement	3210	163,886.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

38 Powder River

Submit ID: 0706-67670860

0706 Powder River Co Dist H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	464,562.88

Budget Uses

Expenditure Budget	0002	464,562.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	464,562.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	464,562.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	464,562.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	4,178.34	834.00	0.00
Elementary Base Station Radio	2013	1,022.00	1,225.20	204.40	0.00
High School Base Radio	2013	769.00	917.40	153.80	0.00
dvr camera system	2010	1,690.00	2,535.00	N/A	NA
radio 5	2010	450.00	675.00	N/A	NA
radio 6	2010	450.00	675.00	N/A	NA
1999 Prevost H-341 Coach	2007	130,000.00	194,100.00	26,000.00	0.00
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	149,000.00

Budget Uses

Expenditure Budget	0002	149,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,674.11
Operating Reserve	0961	29,800.00
Unreserved Fund Balance Reappropriated	0970	19,874.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,125.89
Total Estimated Revenues to Fund Adopted Budget	0004	149,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,200.00

Budget Uses

Expenditure Budget	0002	8,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,727.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,727.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	527.92

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	710.77

Budget Uses

Expenditure Budget	0002	710.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,500.02
Operating Reserve	0961	128,500.02
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	710.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	710.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	288,273.39

Budget Uses

Expenditure Budget	0002	288,273.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	278,376.23
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	128,376.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	147,226.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,671.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	288,273.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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38 Powder River
0706 Powder River Co Dist H S

Submit ID: 0706-67670860

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

38 Powder River

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0706 Powder River Co Dist H S

61 Building Reserve Fund

Adopted Budget		0001	114,739.96

Budget Uses

Expenditure Budget		0002	114,739.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	487,608.55
Operating Reserve		0961	421,263.59
Unreserved Fund Balance Reappropriated		0970	66,344.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,716.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	9,679.00
District Mills		999	0.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	114,739.96

Budget Report
FY 2027

39 Powell

0713 Powell County H S

Submit ID: 0713-40962308

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	178	31,212,606

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	175	30,376,549
Non-located - 12 Deer Lodge	N/A	3	836,057

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Johnson

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
39 Powell
0713 Powell County H S

Submit ID: 0713-40962308

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,560,946.30	139,902.47	10%	5.46%	0.00	1,745,841.46	815,104.84	26.11
10 Transportation	162,300.00	23,927.99	20%	14.74%	0.00	99,386.91	62,913.09	2.02
11 Bus Depreciation Reserve	200,360.19	0.00	N/A	0.00%	130,660.19	0.00	69,700.00	2.23
13 Tuition	72,000.00		N/A		26,850.95	0.00	45,149.05	1.45
14 Retirement	360,000.00	72,000.00	20%	20.00%	13,032.52	346,967.48		
17 Adult Education	40,000.00	3,841.85	35%	9.60%	0.00	0.00	40,000.00	1.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,076.31	0.00	N/A	0.00%	631.42	1,465.89	72,979.00	2.34
29 Flexibility	282.67	0.00	N/A	0.00%	282.67	0.00	0.00	0.00
61 Building Reserve	183,706.84	0.00	N/A	0.00%	22,086.84	42,454.70	119,165.30	3.81
Total of All Funds	3,654,672.31	239,672.31			193,544.59	2,236,116.44	1,225,011.28	39.24

50 Debt Service Tax Jurisdiction								
0713	415,800.00	0.00	20-9-438	0.00%	0.00	0.00	415,800.00	13.32

Budget Report
FY 2027

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0713 Powell County H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 178 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	845,894.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	161,294.40
D.	At Risk Student	(I-D)	11,203.13
E.	Indian Education For All	(I-E)	4,651.14
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	4,453.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,298.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,099.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,769,739.95
C.	Maximum Budget Limit	(II-C)	2,191,043.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	783,115.35
E.	Adopted Budget	(II-E)	2,552,855.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,739,158.11
H.	Maximum Budget Limit	(II-H)	2,149,956.93
I.	Highest Budget Without a Vote	(II-I)	2,560,946.30
J.	Highest Budget	(II-J)	2,560,946.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,560,946.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,902.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,902.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,560,946.30
1.	BASE Budget Limit	(V-A1)	1,739,158.11	
2.	Over-BASE Budget	(V-A2)	821,788.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		845,894.98
1.	Direct State Aid Paid By State	(V-B1)	845,894.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		161,294.40
D.	At Risk Student	(V-D)		11,203.13
E.	Indian Education For All	(V-E)		4,651.14
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		4,453.56
H.	Special Education Allowable Cost Payment	(V-H)		27,298.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,748.51
1.	Actual Non-Levy Revenue	(V-J1)	5,748.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		676,821.77
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	676,821.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,739,158.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,683.35
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	6,683.35	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		815,104.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		821,788.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		26.11
	1. District Property Tax Levy Mills	(V-S1)	26.11	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		26.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,560,946.30

Budget Uses

Expenditure Budget	0002	2,560,946.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	845,894.98
Quality Educator	3111	161,294.40
At Risk Student	3112	11,203.13
Indian Education For All	3113	4,651.14
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	27,298.62
Data For Achievement	3116	4,453.56
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	676,821.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	5,748.51

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,683.35
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	815,104.84		
District Tax Levy			1110	815,104.84
Total Estimated Revenues to Fund Adopted Budget			0004	2,560,946.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	162,300.00

Budget Uses

Expenditure Budget	0002	162,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,351.74
Contingency	0006	9,035.17
Over-Schedule	0011	62,913.09
Fund Balance for Budget	TFS48	23,927.99
Operating Reserve	0961	23,927.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,846.72
State - On-Schedule Transportation Reimbursement	3210	74,540.19
District Tax Levy	1110	62,913.09
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	162,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,360.19

Budget Uses

Expenditure Budget	0002	200,360.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,660.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,660.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,700.00
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	200,360.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 BlueBird	2025	249,500.00	49,900.00	49,900.00	49,900.00
2019 Blue Bird All American	2018	149,000.00	203,700.00	29,800.00	19,800.00
2013 IC Integrated RE C Bus	2012	153,534.00	230,301.00	N/A	NA
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					69,700.00

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13 Tuition Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,850.95
Unreserved Fund Balance Reappropriated	0970	26,850.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,149.05
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,032.52
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	13,032.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	346,967.48
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,841.85
Operating Reserve	0961	3,841.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,076.31

Budget Uses

Expenditure Budget	0002	75,076.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	631.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	631.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,465.89
District Tax Levy	1110	72,979.00
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	75,076.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	282.67

Budget Uses

Expenditure Budget	0002	282.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	282.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0713

Taxable Value		31,212,606.00
Adopted Budget	0001	415,800.00

Budget Uses

Expenditure Budget	0002	415,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,144.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	415,800.00
Jurisdiction Mills	999	13.32
Total Estimated Revenues to Fund Adopted Budget	0004	415,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	1,510,000.00	340,000.00	74,000.00	600.00
Total Bond Requirements							414,600.00

SIDs

Issue Type	Amount
High School	1,200.00
Total SID Requirements	1,200.00

Total Debt Service Requirements	0002	415,800.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	183,706.84

Budget Uses

Expenditure Budget	0002	183,706.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,086.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,086.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,454.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	119,165.30
District Mills		999	3.81
Building Reserve Voted Mills		0134	3.20
Building Reserve Permissive Mills		0135	0.61
Total Estimated Revenues to Fund Adopted Budget		0004	183,706.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	300,000.00	3	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

50 Teton

0894 Power Elem

Submit ID: 0894-12222453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 64	N/A	2,838,934

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephani Johnson

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
50 Teton
0894 Power Elem

Submit ID: 0894-12222453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	852,889.80	80,627.64	10%	9.45%	0.00	657,652.05	195,237.75	68.77
10 Transportation	125,000.00	13,207.05	20%	10.57%	0.00	82,432.23	42,567.77	14.99
11 Bus Depreciation Reserve	285,970.81	0.00	N/A	0.00%	236,868.31	0.00	49,102.50	17.30
13 Tuition	50,000.00		N/A		34,212.01	0.00	15,787.99	5.56
14 Retirement	180,000.00	10,241.99	20%	5.69%	0.00	180,000.00		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	3,229.20	0.00	6,770.80	2.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,598.82	0.00	N/A	0.00%	1,405.25	526.57	6,667.00	2.35
29 Flexibility	83,276.21	0.00	N/A	0.00%	81,417.58	1,858.63	0.00	0.00
61 Building Reserve	67,286.48	0.00	N/A	0.00%	6,142.48	38,624.00	22,520.00	7.93
Total of All Funds	1,663,022.12	107,576.68			363,274.83	961,093.48	338,653.81	119.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0894 Power Elem

Submit ID: 0894-12222453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	48 *
M1	POWER 7-8	16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	288,591.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	84,886.05
D.	At Risk Student	(I-D)	2,473.16
E.	Indian Education For All	(I-E)	1,672.32
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	1,601.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,718.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,314.03
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	651,597.87
C.	Maximum Budget Limit	(II-C)	798,987.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,284.17
E.	Adopted Budget	(II-E)	847,882.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	624,738.89
H.	Maximum Budget Limit	(II-H)	766,322.11
I.	Highest Budget Without a Vote	(II-I)	852,889.80
J.	Highest Budget	(II-J)	852,889.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	852,889.80

Budget Report
FY 2027
50 Teton

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		80,627.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,627.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		852,889.80
1.	BASE Budget Limit	(V-A1)	624,738.89	
2.	Over-BASE Budget	(V-A2)	228,150.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		288,591.42
1.	Direct State Aid Paid By State	(V-B1)	288,591.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		84,886.05
D.	At Risk Student	(V-D)		2,473.16
E.	Indian Education For All	(V-E)		1,672.32
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		1,601.28
H.	Special Education Allowable Cost Payment	(V-H)		10,718.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,665.01
1.	Actual Non-Levy Revenue	(V-J1)	3,665.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		229,851.26
1.	Elementary County BASE Distribution	(V-L1)	229,851.26	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		624,738.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,913.16
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	32,913.16	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,237.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		228,150.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		68.77
1.	District Property Tax Levy Mills	(V-S1)	68.77	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		68.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0894 Power Elem

Submit ID: 0894-12222453

01 General Fund

Adopted Budget	0001	852,889.80

Budget Uses

Expenditure Budget	0002	852,889.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	288,591.42
Quality Educator	3111	84,886.05
At Risk Student	3112	2,473.16
Indian Education For All	3113	1,672.32
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	10,718.39
Data For Achievement	3116	1,601.28
Elementary County BASE Distribution	2250	229,851.26
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,665.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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50 Teton
0894 Power Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	32,913.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	195,237.75		
District Tax Levy			1110	195,237.75
Total Estimated Revenues to Fund Adopted Budget			0004	852,889.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

50 Teton

0894 Power Elem

Submit ID: 0894-12222453

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,688.34
Contingency	0006	7,468.83
Over-Schedule	0011	42,842.83
Fund Balance for Budget	TFS48	13,207.05
Operating Reserve	0961	13,207.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	275.07
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,539.29
State - On-Schedule Transportation Reimbursement	3210	61,617.87
District Tax Levy	1110	42,567.77
District Mills	999	14.99
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0894 Power Elem

Submit ID: 0894-12222453

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	285,970.81

Budget Uses

Expenditure Budget	0002	285,970.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	236,868.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	236,868.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,102.50
District Mills	999	17.30
Total Estimated Revenues to Fund Adopted Budget	0004	285,970.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition E-bus	2026	42,315.00	0.00	8,463.00	8,463.00
Activity Bus-2023	2023	105,264.50	38,000.00	21,052.90	21,052.90
15-2015 Blue Bird	2020	65,228.00	54,091.20	13,045.60	13,045.60
09-Mid Bus	2018	17,500.00	22,450.00	3,500.00	3,500.00
17-1-9358	2017	42,750.00	61,084.00	8,550.00	3,041.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,063.00	118,594.50	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					49,102.50

Budget Report
FY 2027
50 Teton

0894 Power Elem

Submit ID: 0894-12222453

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,212.01
Unreserved Fund Balance Reappropriated	0970	34,212.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,787.99
District Mills	999	5.56
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0894 Power Elem

Submit ID: 0894-12222453

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,241.99
Operating Reserve	0961	10,241.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,729.20
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	3,229.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,770.80
District Mills	999	2.38
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

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28 Technology Fund

Adopted Budget	0001	8,598.82

Budget Uses

Expenditure Budget	0002	8,598.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,405.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,405.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	526.57
District Tax Levy	1110	6,667.00
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	8,598.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
50 Teton

0894 Power Elem

Submit ID: 0894-12222453

29 Flexibility Fund

Adopted Budget	0001	83,276.21

Budget Uses

Expenditure Budget	0002	83,276.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,417.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,417.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,858.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83,276.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0894 Power Elem

Submit ID: 0894-12222453

61 Building Reserve Fund

Adopted Budget	0001	67,286.48

Budget Uses

Expenditure Budget	0002	67,286.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,142.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,142.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,624.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
District Tax Levy		1110	22,520.00
District Mills		999	7.93
Building Reserve Voted Mills		0134	4.53
Building Reserve Permissive Mills		0135	3.40
Total Estimated Revenues to Fund Adopted Budget		0004	67,286.48

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	64,320.00	5	612	25,728.00	12,864.00	12,864.00
Total						12,864.00

Budget Report
FY 2027

50 Teton

0895 Power H S

Submit ID: 0895-66822255

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	39	3,423,733

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephani Johnson

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

50 Teton

0895 Power H S

Submit ID: 0895-66822255

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	790,008.66	30,242.15	10%	3.83%	0.00	664,930.44	125,078.22	36.53
10 Transportation	90,000.00	18,000.00	20%	20.00%	24,381.26	30,710.75	34,907.99	10.20
11 Bus Depreciation Reserve	282,016.91	0.00	N/A	0.00%	239,157.19	7,544.82	35,314.90	10.31
13 Tuition	20,000.00		N/A		14,626.65	0.00	5,373.35	1.57
14 Retirement	130,000.00	25,165.06	20%	19.36%	0.00	130,000.00		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	3,052.60	0.00	6,947.40	2.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,416.55	0.00	N/A	0.00%	1,211.15	538.40	6,667.00	1.95
29 Flexibility	275,158.13	0.00	N/A	0.00%	265,997.22	9,160.91	0.00	0.00
61 Building Reserve	118,799.24	0.00	N/A	0.00%	60,204.24	35,772.00	22,823.00	6.66
Total of All Funds	1,724,399.49	76,907.21			608,630.31	878,657.32	237,111.86	69.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

50 Teton

0895 Power H S

Submit ID: 0895-66822255

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	316,956.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,364.70
D.	At Risk Student	(I-D)	1,818.23
E.	Indian Education For All	(I-E)	1,019.07
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	975.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,571.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,190.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	639,083.48
C.	Maximum Budget Limit	(II-C)	787,960.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,463.59
E.	Adopted Budget	(II-E)	780,547.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	638,771.08
H.	Maximum Budget Limit	(II-H)	790,008.66
I.	Highest Budget Without a Vote	(II-I)	790,008.66
J.	Highest Budget	(II-J)	790,008.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	790,008.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			30,242.15
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			30,242.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			790,008.66
	1. BASE Budget Limit	(V-A1)	638,771.08		
	2. Over-BASE Budget	(V-A2)	151,237.58		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			316,956.75
	1. Direct State Aid Paid By State	(V-B1)	316,956.75		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			57,364.70
D.	At Risk Student	(V-D)			1,818.23
E.	Indian Education For All	(V-E)			1,019.07
F.	American Indian Achievement Gap	(V-F)			256.00
G.	Data For Achievement	(V-G)			975.78
H.	Special Education Allowable Cost Payment	(V-H)			6,571.89
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			3,814.46
	1. Actual Non-Levy Revenue	(V-J1)	3,814.46		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			249,994.20
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	249,994.20		
M.	**Subtotal of BASE Budget Revenue	(V-M)			638,771.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			26,159.36
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	26,159.36	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		125,078.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,237.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		36.53
	1. District Property Tax Levy Mills	(V-S1)	36.53	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		36.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
50 Teton

0895 Power H S

Submit ID: 0895-66822255

01 General Fund

Adopted Budget	0001	790,008.66

Budget Uses

Expenditure Budget	0002	790,008.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	316,956.75
Quality Educator	3111	57,364.70
At Risk Student	3112	1,818.23
Indian Education For All	3113	1,019.07
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	6,571.89
Data For Achievement	3116	975.78
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	249,994.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,422.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	891.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	500.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	26,159.36
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	125,078.22		
District Tax Levy			1110	125,078.22
Total Estimated Revenues to Fund Adopted Budget			0004	790,008.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,918.86
Contingency	0006	2,791.89
Over-Schedule	0011	59,289.25
Fund Balance for Budget	TFS48	42,381.26
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	24,381.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,677.68
State - On-Schedule Transportation Reimbursement	3210	23,033.07
District Tax Levy	1110	34,907.99
District Mills	999	10.20
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	282,016.91

Budget Uses

Expenditure Budget	0002	282,016.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	239,157.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	239,157.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,544.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,314.90
District Mills	999	10.31
Total Estimated Revenues to Fund Adopted Budget	0004	282,016.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition E-bus	2026	25,935.00	0.00	5,187.00	5,187.00
Activity Bus-2023	2023	105,264.50	57,552.90	21,052.90	21,052.90
09-Mid Bus	2018	17,500.00	18,400.00	3,500.00	3,500.00
17-1 9358	2017	42,750.00	58,550.00	8,550.00	5,575.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,062.00	118,593.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					35,314.90

Budget Report
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0895 Power H S

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13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,626.65
Unreserved Fund Balance Reappropriated	0970	14,626.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,373.35
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,165.06
Operating Reserve	0961	25,165.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	130,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0895 Power H S

Submit ID: 0895-66822255

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,552.60
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	3,052.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,947.40
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,416.55

Budget Uses

Expenditure Budget	0002	8,416.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,211.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,211.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	538.40
District Tax Levy	1110	6,667.00
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	8,416.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027
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29 Flexibility Fund

Adopted Budget	0001	275,158.13

Budget Uses

Expenditure Budget	0002	275,158.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	265,997.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,997.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,160.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,158.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0895 Power H S

Submit ID: 0895-66822255

61 Building Reserve Fund

Adopted Budget	0001	118,799.24

Budget Uses

Expenditure Budget	0002	118,799.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,204.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,204.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,772.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,880.00	
District Tax Levy		1110	22,823.00
District Mills		999	6.66
Building Reserve Voted Mills		0134	4.05
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	118,799.24

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	69,400.00	5	612	27,760.00	13,880.00	13,880.00
Total						13,880.00

Budget Report
FY 2027

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-54273689

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 74	N/A	1,433,954

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Island Spotted Bear

(Signature) (Date)

Chairperson, School Trustees: Sereatha Kills Pretty Enemy

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-54273689

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	743,238.12	88,811.90	10%	11.95%	0.00	743,238.13	0.00	0.00
10 Transportation	141,425.00	28,285.00	20%	20.00%	11,382.54	10,295.36	119,747.10	83.51
11 Bus Depreciation Reserve	155,403.44	0.00	N/A	0.00%	124,556.39	0.00	30,847.05	21.51
13 Tuition	54,575.00		N/A		14,195.44	0.00	40,379.56	28.16
14 Retirement	216,295.00	43,259.00	20%	20.00%	26,564.36	189,730.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,578.57	0.00	N/A	0.00%	7,952.12	626.45	0.00	0.00
29 Flexibility	1,124.09	0.00	N/A	0.00%	1,124.09	0.00	0.00	0.00
61 Building Reserve	167,820.39	0.00	N/A	0.00%	118,965.39	38,855.00	10,000.00	6.97
Total of All Funds	1,488,459.61	160,355.90			304,740.33	982,745.58	200,973.71	140.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-54273689

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	49 *
M1	PRYOR 7-8	25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	326,002.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,270.08
D.	At Risk Student	(I-D)	17,934.86
E.	Indian Education For All	(I-E)	1,933.62
F.	American Indian Achievement Gap	(I-F)	14,336.00
G.	Data For Achievement	(I-G)	1,851.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,413.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,707.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	739,677.03
C.	Maximum Budget Limit	(II-C)	891,342.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	739,677.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	743,238.12
H.	Maximum Budget Limit	(II-H)	901,173.14
I.	Highest Budget Without a Vote	(II-I)	743,238.13
J.	Highest Budget	(II-J)	901,173.14
K.	Highest Voted Amount	(II-K)	157,935.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	743,238.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,323.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		14,488.09
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	14,488.09	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,811.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		743,238.12
	1. BASE Budget Limit	(V-A1)	743,238.12	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		326,002.83
	1. Direct State Aid Paid By State	(V-B1)	326,002.83	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,270.08
D.	At Risk Student	(V-D)		17,934.86
E.	Indian Education For All	(V-E)		1,933.62
F.	American Indian Achievement Gap	(V-F)		14,336.00
G.	Data For Achievement	(V-G)		1,851.48
H.	Special Education Allowable Cost Payment	(V-H)		16,413.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		265,495.71
	1. Elementary County BASE Distribution	(V-L1)	265,495.72	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		743,238.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-54273689

01 General Fund

Adopted Budget	0001	743,238.12

Budget Uses

Expenditure Budget	0002	743,238.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	326,002.83
Quality Educator	3111	99,270.08
At Risk Student	3112	17,934.86
Indian Education For All	3113	1,933.62
American Indian Achievement Gap	3114	14,336.00
State Special Education Allowable Cost Payment to Districts	3115	16,413.54
Data For Achievement	3116	1,851.48
Elementary County BASE Distribution	2250	265,495.72
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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02 Big Horn
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	743,238.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

10 Transportation Fund

Adopted Budget	0001	141,425.00

Budget Uses

Expenditure Budget	0002	141,425.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,359.43
Contingency	0006	935.94
Over-Schedule	0011	131,129.63
Fund Balance for Budget	TFS48	39,667.54
Operating Reserve	0961	28,285.00
Unreserved Fund Balance Reappropriated	0970	11,382.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,573.84
State - On-Schedule Transportation Reimbursement	3210	7,721.52
District Tax Levy	1110	119,747.10
District Mills	999	83.51
Total Estimated Revenues to Fund Adopted Budget	0004	141,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-54273689

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	155,403.44

Budget Uses

Expenditure Budget	0002	155,403.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,556.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,556.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,847.05
District Mills	999	21.51
Total Estimated Revenues to Fund Adopted Budget	0004	155,403.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Yukon	2024	23,300.00	9,320.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	61,800.00	37,080.00	12,360.00	12,360.00
2018 Thomas Freightliner 53 Passenger	2020	46,747.50	55,747.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	62,685.70	8,955.10	4,477.55
Total					30,847.05

13 Tuition Fund

Adopted Budget	0001	54,575.00

Budget Uses

Expenditure Budget	0002	54,575.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,195.44
Unreserved Fund Balance Reappropriated	0970	14,195.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,379.56
District Mills	999	28.16
Total Estimated Revenues to Fund Adopted Budget	0004	54,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	216,295.00

Budget Uses

Expenditure Budget	0002	216,295.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,823.36
Operating Reserve	0961	43,259.00
Unreserved Fund Balance Reappropriated	0970	26,564.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,730.64
Total Estimated Revenues to Fund Adopted Budget	0004	216,295.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,578.57

Budget Uses

Expenditure Budget	0002	8,578.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,952.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,952.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	626.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,578.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,124.09

Budget Uses

Expenditure Budget	0002	1,124.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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02 Big Horn
0021 Pryor Elem

Submit ID: 0021-54273689

61 Building Reserve Fund

Adopted Budget		0001	167,820.39

Budget Uses

Expenditure Budget		0002	167,820.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,965.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,965.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,855.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	6.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.97
Total Estimated Revenues to Fund Adopted Budget		0004	167,820.39

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 164	N/A	15,763,576

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassandra Biggers

(Signature) (Date)

Chairperson, School Trustees: Linda Rosin

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,474,772.87	205,234.95	10%	13.92%	1,648.55	1,269,031.78	204,092.54	12.95
10 Transportation	227,366.93	45,473.39	20%	20.00%	13,853.43	87,895.36	125,618.14	7.97
11 Bus Depreciation Reserve	590,438.31	0.00	N/A	0.00%	478,728.31	0.00	111,710.00	7.09
13 Tuition	146,371.31		N/A		0.00	0.00	146,371.31	9.29
14 Retirement	178,432.79	35,686.56	20%	20.00%	17,107.39	161,325.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,544.23	0.00	N/A	0.00%	9,504.78	1,039.45	0.00	0.00
29 Flexibility	19,412.60	0.00	N/A	0.00%	19,412.60	0.00	0.00	0.00
61 Building Reserve	144,168.38	0.00	N/A	0.00%	84,503.38	47,732.00	11,933.00	0.76
Total of All Funds	2,791,507.42	286,394.90			624,758.44	1,567,023.99	599,724.99	38.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	141 *
M1	RAMSAY 7-8	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	592,737.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,088.00
D.	At Risk Student	(I-D)	4,571.52
E.	Indian Education For All	(I-E)	4,285.32
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	4,103.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,050.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,231,588.91
C.	Maximum Budget Limit	(II-C)	1,513,122.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,092.54
E.	Adopted Budget	(II-E)	1,435,681.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,233,226.63
H.	Maximum Budget Limit	(II-H)	1,514,024.80
I.	Highest Budget Without a Vote	(II-I)	1,474,772.87
J.	Highest Budget	(II-J)	1,514,024.80
K.	Highest Voted Amount	(II-K)	39,251.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,474,772.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,477.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		57,757.66
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	57,757.66	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,648.55
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,648.55	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		206,883.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,474,772.87
	1. BASE Budget Limit	(V-A1)	1,233,226.63	
	2. Over-BASE Budget	(V-A2)	241,546.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		592,737.87
	1. Direct State Aid Paid By State	(V-B1)	592,737.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,088.00
D.	At Risk Student	(V-D)		4,571.52
E.	Indian Education For All	(V-E)		4,285.32
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		4,103.28
H.	Special Education Allowable Cost Payment	(V-H)		35,050.08
I.	Remaining Fund Balance Available	(V-I)		1,648.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,529.37
	1. Actual Non-Levy Revenue	(V-J1)	2,529.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		477,932.64
	1. Elementary County BASE Distribution	(V-L1)	477,932.64	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,233,226.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		37,453.70
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	37,453.70	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		241,546.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.95
1.	District Property Tax Levy Mills	(V-S1)	12.95	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

01 General Fund

Adopted Budget	0001	1,474,772.87

Budget Uses

Expenditure Budget	0002	1,474,772.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,648.55
Direct State Aid	3110	592,737.87
Quality Educator	3111	109,088.00
At Risk Student	3112	4,571.52
Indian Education For All	3113	4,285.32
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	35,050.08
Data For Achievement	3116	4,103.28
Elementary County BASE Distribution	2250	477,932.64
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,529.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	37,453.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	204,092.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,474,772.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	227,366.93

Budget Uses

Expenditure Budget	0002	227,366.93
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,904.88
Contingency	0006	7,990.49
Over-Schedule	0011	139,471.56
Fund Balance for Budget	TFS48	59,326.82
Operating Reserve	0961	45,473.39
Unreserved Fund Balance Reappropriated	0970	13,853.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,973.84
State - On-Schedule Transportation Reimbursement	3210	65,921.52
District Tax Levy	1110	125,618.14
District Mills	999	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	227,366.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	590,438.31

Budget Uses

Expenditure Budget	0002	590,438.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	478,728.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	478,728.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	111,710.00
District Mills	999	7.09
Total Estimated Revenues to Fund Adopted Budget	0004	590,438.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird (6452)	2023	137,850.00	82,710.00	27,570.00	27,570.00
2024 Blue Bird (6453)	2023	137,850.00	82,710.00	27,570.00	27,570.00
2024 Blue Bird (6454)	2023	137,850.00	82,710.00	27,570.00	27,570.00
2024 Blue Bird (8697)	2023	145,000.00	84,140.00	29,000.00	29,000.00
Total					111,710.00

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

13 Tuition Fund

Adopted Budget	0001	146,371.31

Budget Uses

Expenditure Budget	0002	146,371.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,371.31
District Mills	999	9.29
Total Estimated Revenues to Fund Adopted Budget	0004	146,371.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	178,432.79

Budget Uses

Expenditure Budget	0002	178,432.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,793.95
Operating Reserve	0961	35,686.56
Unreserved Fund Balance Reappropriated	0970	17,107.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,325.40
Total Estimated Revenues to Fund Adopted Budget	0004	178,432.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

28 Technology Fund

Adopted Budget	0001	10,544.23

Budget Uses

Expenditure Budget	0002	10,544.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,504.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,504.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,039.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,544.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

29 Flexibility Fund

Adopted Budget	0001	19,412.60

Budget Uses

Expenditure Budget	0002	19,412.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,412.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,412.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,412.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-67687027

61 Building Reserve Fund

Adopted Budget		0001	144,168.38

Budget Uses

Expenditure Budget		0002	144,168.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,503.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,503.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,732.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	11,933.00
District Mills		999	0.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.76
Total Estimated Revenues to Fund Adopted Budget		0004	144,168.38

Budget Report
FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 49	N/A	10,062,053

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	621,175.99	62,280.82	10%	10.03%	15,834.92	500,767.50	104,576.79	10.39
10 Transportation	142,711.00	28,542.20	20%	20.00%	154.43	60,331.55	82,225.02	8.17
11 Bus Depreciation Reserve	371,239.26	0.00	N/A	0.00%	331,497.98	13,334.95	26,406.33	2.62
13 Tuition	6,370.54		N/A		0.00	8.66	6,361.88	0.63
14 Retirement	91,600.00	18,320.00	20%	20.00%	12,512.52	79,087.48		
17 Adult Education	7,025.00	2,458.75	35%	35.00%	6,741.43	317.23	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,681.79	0.00	N/A	0.00%	47,796.17	1,885.62	10,000.00	0.99
29 Flexibility	8,969.98	0.00	N/A	0.00%	8,670.98	299.00	0.00	0.00
61 Building Reserve	111,886.85	0.00	N/A	0.00%	58,047.60	33,875.31	19,963.94	1.99
Total of All Funds	1,420,660.41	111,601.77			481,256.03	689,907.30	249,533.96	24.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	35 *
M1	RAPELJE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	242,105.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,731.09
D.	At Risk Student	(I-D)	1,302.54
E.	Indian Education For All	(I-E)	1,280.37
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,225.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,088.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,696.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	511,402.39
C.	Maximum Budget Limit	(II-C)	628,947.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	104,573.57
E.	Adopted Budget	(II-E)	615,975.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	502,008.32
H.	Maximum Budget Limit	(II-H)	621,968.02
I.	Highest Budget Without a Vote	(II-I)	621,175.99
J.	Highest Budget	(II-J)	621,968.02
K.	Highest Voted Amount	(II-K)	792.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	621,175.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,117.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		163.22
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	163.22	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,834.92
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	15,834.92	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,115.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		621,175.99
	1. BASE Budget Limit	(V-A1)	502,008.32	
	2. Over-BASE Budget	(V-A2)	119,167.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		242,105.26
	1. Direct State Aid Paid By State	(V-B1)	242,105.26	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,731.09
D.	At Risk Student	(V-D)		1,302.54
E.	Indian Education For All	(V-E)		1,280.37
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,225.98
H.	Special Education Allowable Cost Payment	(V-H)		8,088.48
I.	Remaining Fund Balance Available	(V-I)		15,834.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,257.59
	1. Actual Non-Levy Revenue	(V-J1)	18,257.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		163.22
L.	BASE Requirements	(V-L)		161,250.87
	1. Elementary County BASE Distribution	(V-L1)	161,250.87	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		502,008.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,594.10
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	14,594.10	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		104,573.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		119,167.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.39
1.	District Property Tax Levy Mills	(V-S1)	10.39	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

01 General Fund

Adopted Budget	0001	621,175.99

Budget Uses

Expenditure Budget	0002	621,175.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,834.92
Direct State Aid	3110	242,105.26
Quality Educator	3111	51,731.09
At Risk Student	3112	1,302.54
Indian Education For All	3113	1,280.37
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	8,088.48
Data For Achievement	3116	1,225.98
Elementary County BASE Distribution	2250	161,250.87
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,732.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,525.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,594.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	163.22
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	104,573.57		
District Tax Levy			1110	104,576.79
Total Estimated Revenues to Fund Adopted Budget			0004	621,175.99
Estimated Revenues Exceeding Adopted Budget			0004a	3.22

10 Transportation Fund

Adopted Budget	0001	142,711.00

Budget Uses

Expenditure Budget	0002	142,711.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,428.15
Contingency	0006	5,442.82
Over-Schedule	0011	82,840.03
Fund Balance for Budget	TFS48	28,696.63
Operating Reserve	0961	28,542.20
Unreserved Fund Balance Reappropriated	0970	154.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	460.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,967.74
State - On-Schedule Transportation Reimbursement	3210	44,903.22
District Tax Levy	1110	82,225.02
District Mills	999	8.17
Total Estimated Revenues to Fund Adopted Budget	0004	142,711.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	371,239.26

Budget Uses

Expenditure Budget	0002	371,239.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	331,497.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331,497.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	13,334.95
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,406.33
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	371,239.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
71 PASS THOMAS	2026	80,603.50	0.00	16,120.70	16,120.70
E BUS FORD EXPEDITION 2010	2023	6,008.87	3,605.31	1,201.77	1,201.77
E BUS FORD EXPEDITION	2021	24,337.47	24,337.43	4,867.49	4,541.93
E BUS FORD EXPEDITION	2019	22,709.67	27,251.58	4,541.93	4,541.93
78 PASS INTERNATION	2018	49,780.87	74,671.31	N/A	NA
59 PASS INTERNATIONAL	2016	49,158.42	73,737.63	N/A	NA
Total					26,406.33

Budget Report
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48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

13 Tuition Fund

Adopted Budget	0001	6,370.54

Budget Uses

Expenditure Budget	0002	6,370.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8.66
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,361.88
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	6,370.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

14 Retirement Fund

Adopted Budget	0001	91,600.00

Budget Uses

Expenditure Budget	0002	91,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,832.52
Operating Reserve	0961	18,320.00
Unreserved Fund Balance Reappropriated	0970	12,512.52

Estimated Funding Sources

Interest Earnings	1510	546.13
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,541.35
Total Estimated Revenues to Fund Adopted Budget	0004	91,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,025.00

Budget Uses

Expenditure Budget	0002	7,025.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,200.18
Operating Reserve	0961	2,458.75
Unreserved Fund Balance Reappropriated	0970	6,741.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	317.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,025.00
Estimated Revenues Exceeding Adopted Budget	0004a	33.66

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	59,681.79

Budget Uses

Expenditure Budget	0002	59,681.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,796.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,796.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,462.49
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	423.13
District Tax Levy	1110	10,000.00
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	59,681.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-30459132

29 Flexibility Fund

Adopted Budget	0001	8,969.98

Budget Uses

Expenditure Budget	0002	8,969.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,670.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,670.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	299.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,969.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0858 Rapelje Elem

Submit ID: 0858-30459132

61 Building Reserve Fund

Adopted Budget	0001	111,886.85

Budget Uses

Expenditure Budget	0002	111,886.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,047.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,047.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	89.25
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,786.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
District Tax Levy		1110	19,963.94
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.80
Building Reserve Permissive Mills		0135	1.19
Total Estimated Revenues to Fund Adopted Budget		0004	111,886.85

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2025	40,000.00	5	612	8,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2027

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-63444662

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	19	10,072,381

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-63444662

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	602,398.79	62,334.91	10%	10.35%	7,212.64	487,326.50	107,859.65	10.71
10 Transportation	102,780.00	20,556.00	20%	20.00%	2,706.79	40,542.27	59,530.94	5.91
11 Bus Depreciation Reserve	322,897.98	0.00	N/A	0.00%	284,454.24	11,711.82	26,731.92	2.65
13 Tuition	8,350.61		N/A		0.00	18.27	8,332.34	0.83
14 Retirement	85,200.00	17,040.00	20%	20.00%	11,772.54	73,427.46		
17 Adult Education	13,400.00	4,690.00	35%	35.00%	13,019.74	610.69	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,633.25	0.00	N/A	0.00%	27,298.57	1,334.68	0.00	0.00
29 Flexibility	30,641.69	0.00	N/A	0.00%	29,620.31	1,021.38	0.00	0.00
61 Building Reserve	152,388.49	0.00	N/A	0.00%	98,185.85	33,788.64	20,414.00	2.03
Total of All Funds	1,346,690.81	104,620.91			474,270.68	649,781.71	222,868.85	22.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-63444662

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	240,495.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,084.75
D.	At Risk Student	(I-D)	426.69
E.	Indian Education For All	(I-E)	496.47
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	475.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,478.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	471,803.40
C.	Maximum Budget Limit	(II-C)	585,874.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,859.66
E.	Adopted Budget	(II-E)	579,663.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	485,164.57
H.	Maximum Budget Limit	(II-H)	607,979.93
I.	Highest Budget Without a Vote	(II-I)	602,398.80
J.	Highest Budget	(II-J)	607,979.93
K.	Highest Voted Amount	(II-K)	5,581.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	602,398.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			60,239.88
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			2,095.03
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,095.03		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			7,212.64
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,212.64		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			69,547.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			602,398.79
	1. BASE Budget Limit	(V-A1)	485,164.57		
	2. Over-BASE Budget	(V-A2)	117,234.22		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			240,495.16
	1. Direct State Aid Paid By State	(V-B1)	240,495.16		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			36,084.75
D.	At Risk Student	(V-D)			426.69
E.	Indian Education For All	(V-E)			496.47
F.	American Indian Achievement Gap	(V-F)			768.00
G.	Data For Achievement	(V-G)			475.38
H.	Special Education Allowable Cost Payment	(V-H)			11,478.56
I.	Remaining Fund Balance Available	(V-I)			7,212.64
J.	Non-Levy Revenue and Funding Sources	(V-J)			19,442.18
	1. Actual Non-Levy Revenue	(V-J1)	19,442.18		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			140.53
L.	BASE Requirements	(V-L)			168,144.21
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	168,144.21		
M.	**Subtotal of BASE Budget Revenue	(V-M)			485,164.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			9,374.57
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	9,374.57	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,859.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		117,234.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.71
	1. District Property Tax Levy Mills	(V-S1)	10.71	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-63444662

01 General Fund

Adopted Budget	0001	602,398.79

Budget Uses

Expenditure Budget	0002	602,398.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,212.64
Direct State Aid	3110	240,495.16
Quality Educator	3111	36,084.75
At Risk Student	3112	426.69
Indian Education For All	3113	496.47
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	11,478.56
Data For Achievement	3116	475.38
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	168,144.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,951.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,491.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,374.57
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	140.53
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	107,859.65		
District Tax Levy			1110	107,859.65
Total Estimated Revenues to Fund Adopted Budget			0004	602,398.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,780.00

Budget Uses

Expenditure Budget	0002	102,780.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,434.41
Contingency	0006	3,643.44
Over-Schedule	0011	62,702.15
Fund Balance for Budget	TFS48	23,262.79
Operating Reserve	0961	20,556.00
Unreserved Fund Balance Reappropriated	0970	2,706.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	464.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,019.46
State - On-Schedule Transportation Reimbursement	3210	30,058.38
District Tax Levy	1110	59,530.94
District Mills	999	5.91
Total Estimated Revenues to Fund Adopted Budget	0004	102,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	322,897.98

Budget Uses

Expenditure Budget	0002	322,897.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284,454.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,454.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,711.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,731.92
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	322,897.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
71 PASS THOMAS	2026	80,603.50	0.00	16,120.70	16,120.70
E BUS FORD EXPEDITION 2010	2023	6,008.88	3,605.34	1,201.78	1,201.78
E BUS FORD EXPEDITION	2021	24,337.48	24,337.50	4,867.50	4,867.50
E BUS FORD EXPEDITION	2019	22,709.68	27,251.64	4,541.94	4,541.94
78 PASS INTERNATION	2018	49,780.87	74,671.31	N/A	NA
59 PASS INTERNATIONAL	2016	49,158.42	73,737.63	N/A	NA
Total					26,731.92

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13 Tuition Fund

Adopted Budget	0001	8,350.61

Budget Uses

Expenditure Budget	0002	8,350.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.27
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,332.34
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	8,350.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	85,200.00

Budget Uses

Expenditure Budget	0002	85,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,812.54
Operating Reserve	0961	17,040.00
Unreserved Fund Balance Reappropriated	0970	11,772.54

Estimated Funding Sources

Interest Earnings	1510	490.42
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,937.04
Total Estimated Revenues to Fund Adopted Budget	0004	85,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,400.00

Budget Uses

Expenditure Budget	0002	13,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,709.74
Operating Reserve	0961	4,690.00
Unreserved Fund Balance Reappropriated	0970	13,019.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	610.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	230.43

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,633.25

Budget Uses

Expenditure Budget	0002	28,633.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,298.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,298.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	925.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	408.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,633.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30,641.69

Budget Uses

Expenditure Budget	0002	30,641.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,620.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,620.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,021.38
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,641.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	152,388.49

Budget Uses

Expenditure Budget	0002	152,388.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,185.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,185.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	132.64
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,656.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,000.00	
District Tax Levy		1110	20,414.00
District Mills		999	2.03
Building Reserve Voted Mills		0134	1.19
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	152,388.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2025	60,000.00	5	612	12,000.00	12,000.00	12,000.00
Total						12,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	76	N/A	8,743,214

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leigh Merritt

(Signature) (Date)

Chairperson, School Trustees: Sarah Degn

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

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Submit ID: 0754-06647915

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	663,545.21	55,616.69	10%	8.38%	0.00	663,545.21	0.00	0.00
10 Transportation	154,852.09	30,970.42	20%	20.00%	24,417.48	130,434.61	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	61,018.73		N/A		30,064.41	14,136.03	16,818.29	1.92
14 Retirement	135,928.63	27,185.73	20%	20.00%	8,742.90	127,185.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	460.07	0.00	N/A	0.00%	5.59	454.48	0.00	0.00
29 Flexibility	438,752.61	0.00	N/A	0.00%	318,752.61	120,000.00	0.00	0.00
61 Building Reserve	147,061.48	0.00	N/A	0.00%	98,666.48	35,962.14	12,432.86	1.42
Total of All Funds	1,601,618.82	113,772.84			480,649.47	1,091,718.20	29,251.15	3.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	255,013.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,582.88
D.	At Risk Student	(I-D)	1,692.49
E.	Indian Education For All	(I-E)	1,985.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,901.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,806.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,268.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	511,451.82
C.	Maximum Budget Limit	(II-C)	627,757.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	129,241.89
E.	Adopted Budget	(II-E)	640,693.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	539,199.80
H.	Maximum Budget Limit	(II-H)	663,545.21
I.	Highest Budget Without a Vote	(II-I)	663,545.21
J.	Highest Budget	(II-J)	663,545.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	663,545.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,616.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,616.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		663,545.21
1.	BASE Budget Limit	(V-A1)	539,199.80	
2.	Over-BASE Budget	(V-A2)	124,345.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		255,013.50
1.	Direct State Aid Paid By State	(V-B1)	255,013.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,582.88
D.	At Risk Student	(V-D)		1,692.49
E.	Indian Education For All	(V-E)		1,985.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,901.52
H.	Special Education Allowable Cost Payment	(V-H)		12,806.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,590.11
1.	Actual Non-Levy Revenue	(V-J1)	1,590.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		206,626.66
1.	Elementary County BASE Distribution	(V-L1)	206,626.66	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		539,199.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		124,345.41
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	124,345.41	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		124,345.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	663,545.21

Budget Uses

Expenditure Budget	0002	663,545.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	255,013.50
Quality Educator	3111	57,582.88
At Risk Student	3112	1,692.49
Indian Education For All	3113	1,985.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	12,806.76
Data For Achievement	3116	1,901.52
Elementary County BASE Distribution	2250	206,626.66
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,590.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	33,527.24
Tuition from School Districts Outside State	1330	90,818.17
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	663,545.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	154,852.09

Budget Uses

Expenditure Budget	0002	154,852.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,000.00
Contingency	0006	10,000.00
Over-Schedule	0011	44,852.09
Fund Balance for Budget	TFS48	55,387.90
Operating Reserve	0961	30,970.42
Unreserved Fund Balance Reappropriated	0970	24,417.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	20,434.61
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,500.00
State - On-Schedule Transportation Reimbursement	3210	82,500.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	154,852.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	61,018.73

Budget Uses

Expenditure Budget	0002	61,018.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,064.41
Unreserved Fund Balance Reappropriated	0970	30,064.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	14,136.03
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,818.29
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	61,018.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0754 Rau Elem

Submit ID: 0754-06647915

14 Retirement Fund

Adopted Budget	0001	135,928.63

Budget Uses

Expenditure Budget	0002	135,928.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,928.63
Operating Reserve	0961	27,185.73
Unreserved Fund Balance Reappropriated	0970	8,742.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,185.73
Total Estimated Revenues to Fund Adopted Budget	0004	135,928.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	460.07

Budget Uses

Expenditure Budget	0002	460.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	454.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	460.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	438,752.61

Budget Uses

Expenditure Budget	0002	438,752.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318,752.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,752.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	120,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	438,752.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0754 Rau Elem

Submit ID: 0754-06647915

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

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Submit ID: 0754-06647915

61 Building Reserve Fund

Adopted Budget		0001	147,061.48

Budget Uses

Expenditure Budget		0002	147,061.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	98,666.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	98,666.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,962.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	12,432.86
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	147,061.48

Budget Report
FY 2027

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-64831518

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	326	N/A	32,744,988

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristy Majerus

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-64831518

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,931,022.49	345,801.31	10%	11.80%	97,403.12	2,357,926.81	475,692.56	14.53
10 Transportation	319,299.00	63,859.80	20%	20.00%	19,239.80	56,793.52	243,265.68	7.43
11 Bus Depreciation Reserve	364,951.07	0.00	N/A	0.00%	304,492.69	0.00	60,458.38	1.85
13 Tuition	140,602.00		N/A		8,311.91	0.00	132,290.09	4.04
14 Retirement	452,084.00	90,416.80	20%	20.00%	12,342.83	439,741.17		
17 Adult Education	102,500.00	35,875.00	35%	35.00%	5,130.99	0.00	97,369.01	2.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	144,574.13	0.00	N/A	0.00%	79,737.91	1,974.22	62,862.00	1.92
29 Flexibility	18,377.17	0.00	N/A	0.00%	13,738.27	4,638.90	0.00	0.00
61 Building Reserve	453,227.42	0.00	N/A	0.00%	250,507.42	44,720.00	158,000.00	4.83
Total of All Funds	4,926,637.28	535,952.91			790,904.94	2,905,794.62	1,229,937.72	37.57

50 Debt Service Tax Jurisdiction								
0056	320,100.00	13,443.92	20-9-438	4.20%	0.00	0.00	320,100.00	9.78

Budget Report
FY 2027

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-64831518

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	251
M1	RED LODGE 7-8	75

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,118,379.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	224,020.00
D.	At Risk Student	(I-D)	7,117.64
E.	Indian Education For All	(I-E)	8,518.38
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	8,156.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	59,637.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,311.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	328
B.	BASE Budget Limit	(II-B)	2,277,299.55
C.	Maximum Budget Limit	(II-C)	2,843,024.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,142.15
E.	Adopted Budget	(II-E)	2,801,441.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,342,251.93
H.	Maximum Budget Limit	(II-H)	2,931,022.49
I.	Highest Budget Without a Vote	(II-I)	2,931,022.49
J.	Highest Budget	(II-J)	2,931,022.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,931,022.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		293,102.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52,699.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52,699.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		97,403.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	97,403.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		443,204.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,931,022.49
1.	BASE Budget Limit	(V-A1)	2,342,251.93	
2.	Over-BASE Budget	(V-A2)	588,770.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,118,379.47
1.	Direct State Aid Paid By State	(V-B1)	1,118,379.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		224,020.00
D.	At Risk Student	(V-D)		7,117.64
E.	Indian Education For All	(V-E)		8,518.38
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		8,156.52
H.	Special Education Allowable Cost Payment	(V-H)		59,637.73
I.	Remaining Fund Balance Available	(V-I)		97,403.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,319.38
1.	Actual Non-Levy Revenue	(V-J1)	14,319.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		802,651.69
1.	Elementary County BASE Distribution	(V-L1)	802,651.69	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,342,251.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		113,078.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	113,078.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		475,692.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		588,770.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.53
	1. District Property Tax Levy Mills	(V-S1)	14.53	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-64831518

01 General Fund

Adopted Budget	0001	2,931,022.49

Budget Uses

Expenditure Budget	0002	2,931,022.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	97,403.12
Direct State Aid	3110	1,118,379.47
Quality Educator	3111	224,020.00
At Risk Student	3112	7,117.64
Indian Education For All	3113	8,518.38
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	59,637.73
Data For Achievement	3116	8,156.52
Elementary County BASE Distribution	2250	802,651.69
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,626.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	693.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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05 Carbon
0056 Red Lodge Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	113,078.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	475,692.56		
District Tax Levy			1110	475,692.56
Total Estimated Revenues to Fund Adopted Budget			0004	2,931,022.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	319,299.00

Budget Uses

Expenditure Budget	0002	319,299.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,630.48
Contingency	0006	5,163.05
Over-Schedule	0011	262,505.47
Fund Balance for Budget	TFS48	83,099.60
Operating Reserve	0961	63,859.80
Unreserved Fund Balance Reappropriated	0970	19,239.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,198.38
State - On-Schedule Transportation Reimbursement	3210	42,595.14
District Tax Levy	1110	243,265.68
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	319,299.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-64831518

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	364,951.07

Budget Uses

Expenditure Budget	0002	364,951.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	304,492.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	304,492.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,458.38
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	364,951.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird Bus#8 - 0940	2026	92,800.00	0.00	18,560.00	18,560.00
2022 BlueBird -	2021	73,515.00	44,109.00	14,703.00	14,703.00
2020 55-Passenger Bux #6605	2020	67,425.00	67,425.00	13,485.00	13,485.00
2019 55-Passenger Bus #3999	2019	58,290.00	81,606.00	11,658.00	5,829.00
2001 Prevost Coach Bus #4025	2017	65,883.94	92,237.53	13,176.79	6,588.38
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	54,375.00	N/A	NA
2016 77-Passenter Bus #8722	2016	62,930.00	93,102.00	12,586.00	1,293.00
2015 66-Passenger Bus #9063	2015	55,970.00	83,955.00	N/A	NA
2014 48-Passenger Bus #4670	2014	33,640.00	50,460.00	N/A	NA
2007 MCI	2013	138,040.00	207,060.00	N/A	NA
2013 66-Passenger Bus #2367	2012	57,884.00	86,826.00	N/A	NA
66-Passenger Bus #0111	2010	46,806.00	70,209.00	N/A	NA
2009 66-Passenger Bus #2226	2009	45,530.00	68,295.00	N/A	NA
Total					60,458.38

13 Tuition Fund

Adopted Budget	0001	140,602.00

Budget Uses

Expenditure Budget	0002	140,602.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,311.91
Unreserved Fund Balance Reappropriated	0970	8,311.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	132,290.09
District Mills	999	4.04
Total Estimated Revenues to Fund Adopted Budget	0004	140,602.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-64831518

14 Retirement Fund

Adopted Budget	0001	452,084.00

Budget Uses

Expenditure Budget	0002	452,084.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,759.63
Operating Reserve	0961	90,416.80
Unreserved Fund Balance Reappropriated	0970	12,342.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	439,741.17
Total Estimated Revenues to Fund Adopted Budget	0004	452,084.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	102,500.00

Budget Uses

Expenditure Budget	0002	102,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,005.99
Operating Reserve	0961	35,875.00
Unreserved Fund Balance Reappropriated	0970	5,130.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,369.01
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	102,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	144,574.13

Budget Uses

Expenditure Budget	0002	144,574.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,737.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,737.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,974.22
District Tax Levy	1110	62,862.00
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	144,574.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	18,377.17

Budget Uses

Expenditure Budget	0002	18,377.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,738.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,738.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,638.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,377.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0056-64831518

50 Debt Service Fund
0056

Taxable Value		32,744,988.00
Adopted Budget	0001	320,100.00

Budget Uses

Expenditure Budget	0002	320,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,443.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	13,443.92
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	320,100.00
Jurisdiction Mills	999	9.78
Total Estimated Revenues to Fund Adopted Budget	0004	320,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	0.00	310,000.00	9,300.00	800.00
Total Bond Requirements							320,100.00
Total Debt Service Requirements						0002	320,100.00

Budget Report
FY 2027

05 Carbon

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Submit ID: 0056-64831518

61 Building Reserve Fund

Adopted Budget	0001	453,227.42

Budget Uses

Expenditure Budget	0002	453,227.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	250,507.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,507.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,720.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
District Tax Levy		1110	158,000.00
District Mills		999	4.83
Building Reserve Voted Mills		0134	3.82
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	453,227.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	1,875,000.00	15	612	125,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2027

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	183	38,556,158

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristy Majerus

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-28489224

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,196,731.33	290,007.95	10%	13.20%	49,383.85	1,767,276.24	380,071.24	9.86
10 Transportation	260,765.00	52,153.00	20%	20.00%	18,431.91	48,379.67	193,953.42	5.03
11 Bus Depreciation Reserve	332,354.77	0.00	N/A	0.00%	290,060.77	0.00	42,294.00	1.10
13 Tuition	127,772.00		N/A		2,713.17	0.00	125,058.83	3.24
14 Retirement	400,000.00	80,000.00	20%	20.00%	106,858.06	293,141.94		
17 Adult Education	107,871.00	37,754.85	35%	35.00%	3,221.61	0.00	104,649.39	2.71
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	140,807.95	0.00	N/A	0.00%	83,647.62	1,478.33	55,682.00	1.44
29 Flexibility	29,389.99	0.00	N/A	0.00%	7,117.58	22,272.41	0.00	0.00
61 Building Reserve	520,258.13	0.00	N/A	0.00%	334,213.13	41,545.00	144,500.00	3.75
Total of All Funds	4,115,950.17	459,915.80			895,647.70	2,174,093.59	1,046,208.88	27.13

50 Debt Service Tax Jurisdiction								
0057 Red Lodge HS	572,900.00	52,136.85	20-9-438	9.10%	0.00	0.00	572,900.00	14.86

Budget Report
FY 2027

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 183

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	864,841.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,346.80
D.	At Risk Student	(I-D)	3,582.93
E.	Indian Education For All	(I-E)	4,781.79
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	4,578.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,837.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,279.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	183
B.	BASE Budget Limit	(II-B)	1,713,338.14
C.	Maximum Budget Limit	(II-C)	2,138,182.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	386,873.47
E.	Adopted Budget	(II-E)	2,100,211.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,753,924.09
H.	Maximum Budget Limit	(II-H)	2,196,731.33
I.	Highest Budget Without a Vote	(II-I)	2,196,731.33
J.	Highest Budget	(II-J)	2,196,731.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,196,731.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,673.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		70,334.82
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	70,334.82	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		49,383.85
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	49,383.85	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		339,391.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,196,731.33
	1. BASE Budget Limit	(V-A1)	1,753,924.09	
	2. Over-BASE Budget	(V-A2)	442,807.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		864,841.07
	1. Direct State Aid Paid By State	(V-B1)	864,841.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,346.80
D.	At Risk Student	(V-D)		3,582.93
E.	Indian Education For All	(V-E)		4,781.79
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		4,578.66
H.	Special Education Allowable Cost Payment	(V-H)		30,837.33
I.	Remaining Fund Balance Available	(V-I)		49,383.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,086.76
	1. Actual Non-Levy Revenue	(V-J1)	10,086.76	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		639,948.90
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	639,948.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,753,924.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		62,736.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	62,736.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,071.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		442,807.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.86
	1. District Property Tax Levy Mills	(V-S1)	9.86	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

01 General Fund

Adopted Budget	0001	2,196,731.33

Budget Uses

Expenditure Budget	0002	2,196,731.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,383.85
Direct State Aid	3110	864,841.07
Quality Educator	3111	144,346.80
At Risk Student	3112	3,582.93
Indian Education For All	3113	4,781.79
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	30,837.33
Data For Achievement	3116	4,578.66
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	639,948.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,086.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	62,736.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	380,071.24		
District Tax Levy			1110	380,071.24
Total Estimated Revenues to Fund Adopted Budget			0004	2,196,731.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,765.00

Budget Uses

Expenditure Budget	0002	260,765.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,981.52
Contingency	0006	4,398.15
Over-Schedule	0011	212,385.33
Fund Balance for Budget	TFS48	70,584.91
Operating Reserve	0961	52,153.00
Unreserved Fund Balance Reappropriated	0970	18,431.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,094.91
State - On-Schedule Transportation Reimbursement	3210	36,284.76
District Tax Levy	1110	193,953.42
District Mills	999	5.03
Total Estimated Revenues to Fund Adopted Budget	0004	260,765.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	332,354.77

Budget Uses

Expenditure Budget	0002	332,354.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,060.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,060.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	42,294.00
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	332,354.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird Bus#8 - 0940	2026	67,200.00	0.00	13,440.00	13,440.00
2022 BlueBird	2021	53,235.00	42,588.00	10,647.00	10,647.00
2020 55-Passenger Bus #6605	2020	48,825.00	48,825.00	9,765.00	9,765.00
2019 55-Passenger Bus #3999	2019	42,210.00	53,152.00	8,442.00	8,442.00
2001 Prevost Coach Bus #4025	2017	47,709.06	71,563.59	N/A	NA
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	39,375.00	N/A	NA
2015 66-Passenger Bus #9063	2015	40,530.00	60,795.00	N/A	NA
2016 77-Passenger Bus #8722	2015	45,570.00	68,355.00	N/A	NA
2014 48-Passenger Bus #4670	2014	24,360.00	36,540.00	N/A	NA
2007 MCI	2013	99,960.00	149,940.00	N/A	NA
2013 66-Passenger Bus #2367	2012	41,916.00	62,874.00	N/A	NA
2011 66-Passenger Bus #0111	2010	33,894.00	50,841.00	N/A	NA
2009 66-Passenger Bus #2226	2009	32,970.00	49,455.00	N/A	NA
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					42,294.00

13 Tuition Fund

Adopted Budget	0001	127,772.00

Budget Uses

Expenditure Budget	0002	127,772.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,713.17
Unreserved Fund Balance Reappropriated	0970	2,713.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	125,058.83
District Mills	999	3.24
Total Estimated Revenues to Fund Adopted Budget	0004	127,772.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-28489224

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	186,858.06
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	106,858.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	293,141.94
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	107,871.00

Budget Uses

Expenditure Budget	0002	107,871.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,976.46
Operating Reserve	0961	37,754.85
Unreserved Fund Balance Reappropriated	0970	3,221.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,649.39
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	107,871.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	140,807.95

Budget Uses

Expenditure Budget	0002	140,807.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,647.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,647.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,478.33
District Tax Levy	1110	55,682.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	140,807.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	29,389.99

Budget Uses

Expenditure Budget	0002	29,389.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,117.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,117.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	22,272.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,389.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		38,556,158.00
Adopted Budget	0001	572,900.00

Budget Uses

Expenditure Budget	0002	572,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,136.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	52,136.85
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	572,900.00
Jurisdiction Mills	999	14.86
Total Estimated Revenues to Fund Adopted Budget	0004	572,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	0.00	370,000.00	11,100.00	275.00
High School Bond	12/03/2020	06/30/2041	5,950,000.00	5,865,000.00	15,000.00	176,250.00	275.00
Total Bond Requirements							572,900.00

Total Debt Service Requirements	0002	572,900.00

Budget Report
FY 2027

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-28489224

61 Building Reserve Fund

Adopted Budget	0001	520,258.13

Budget Uses

Expenditure Budget	0002	520,258.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	334,213.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	334,213.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,545.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
District Tax Levy		1110	144,500.00
District Mills		999	3.75
Building Reserve Voted Mills		0134	3.24
Building Reserve Permissive Mills		0135	0.51
Total Estimated Revenues to Fund Adopted Budget		0004	520,258.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	1,875,000.00	15	612	125,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 42	N/A	4,875,357

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	34	N/A	3,864,950
Non-located - 49 Sweet Grass	8	N/A	1,010,407

The final budget is approved as set forth in this document.

Certification

District Clerk: Linette Purdum

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	627,546.47	52,812.88	10%	8.42%	0.00	484,517.44	143,029.03	29.34
10 Transportation	70,501.00	12,815.21	20%	18.18%	0.00	14,632.76	55,868.24	11.46
11 Bus Depreciation Reserve	177,912.64	0.00	N/A	0.00%	142,759.41	4,216.34	30,936.89	6.35
13 Tuition	47,785.61		N/A		4,433.84	0.00	43,351.77	8.89
14 Retirement	128,094.00	25,618.80	20%	20.00%	24,106.74	103,987.26		
17 Adult Education	5,000.00	0.00	35%	0.00%	2,559.44	0.00	2,440.56	0.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,530.77	0.00	N/A	0.00%	1,134.23	396.54	0.00	0.00
29 Flexibility	34,371.39	0.00	N/A	0.00%	33,170.89	1,200.50	0.00	0.00
61 Building Reserve	54,395.23	0.00	N/A	0.00%	9,450.23	35,956.00	8,989.00	1.84
Total of All Funds	1,147,137.11	91,246.89			217,614.78	644,906.84	284,615.49	58.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	30 *
M1	REEDPOINT 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	219,511.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,448.11
D.	At Risk Student	(I-D)	1,694.89
E.	Indian Education For All	(I-E)	1,097.46
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,050.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,895.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,134.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	471,912.86
C.	Maximum Budget Limit	(II-C)	589,607.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	152,936.45
E.	Adopted Budget	(II-E)	624,849.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	470,461.69
H.	Maximum Budget Limit	(II-H)	588,736.06
I.	Highest Budget Without a Vote	(II-I)	627,546.47
J.	Highest Budget	(II-J)	627,546.47
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	627,546.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,812.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,812.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		627,546.47
1.	BASE Budget Limit	(V-A1)	470,461.69	
2.	Over-BASE Budget	(V-A2)	157,084.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		219,511.87
1.	Direct State Aid Paid By State	(V-B1)	219,511.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,448.11
D.	At Risk Student	(V-D)		1,694.89
E.	Indian Education For All	(V-E)		1,097.46
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,050.84
H.	Special Education Allowable Cost Payment	(V-H)		18,895.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,952.59
1.	Actual Non-Levy Revenue	(V-J1)	23,952.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		157,810.07
1.	Elementary County BASE Distribution	(V-L1)	157,810.07	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		470,461.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,055.75
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	14,055.75	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,029.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,084.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.34
	1. District Property Tax Levy Mills	(V-S1)	29.34	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

01 General Fund

Adopted Budget	0001	627,546.47

Budget Uses

Expenditure Budget	0002	627,546.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	219,511.87
Quality Educator	3111	46,448.11
At Risk Student	3112	1,694.89
Indian Education For All	3113	1,097.46
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	18,895.86
Data For Achievement	3116	1,050.84
Elementary County BASE Distribution	2250	157,810.07
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,197.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	754.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,055.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	143,029.03		
District Tax Levy			1110	143,029.03
Total Estimated Revenues to Fund Adopted Budget			0004	627,546.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,501.00

Budget Uses

Expenditure Budget	0002	70,501.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,302.52
Contingency	0006	1,330.25
Over-Schedule	0011	55,868.23
Fund Balance for Budget	TFS48	12,815.21
Operating Reserve	0961	12,815.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,658.19
State - On-Schedule Transportation Reimbursement	3210	10,974.57
District Tax Levy	1110	55,868.24
District Mills	999	11.46
Total Estimated Revenues to Fund Adopted Budget	0004	70,501.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	177,912.64

Budget Uses

Expenditure Budget	0002	177,912.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,759.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,759.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,216.34
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,936.89
District Mills	999	6.35
Total Estimated Revenues to Fund Adopted Budget	0004	177,912.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas - 5936	2024	59,980.00	11,996.00	11,996.00	11,996.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	10,752.38	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	33,228.25	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	17,430.30	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	110,366.25	N/A	NA
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					30,936.89

13 Tuition Fund

Adopted Budget	0001	47,785.61

Budget Uses

Expenditure Budget	0002	47,785.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,433.84
Unreserved Fund Balance Reappropriated	0970	4,433.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,351.77
District Mills	999	8.89
Total Estimated Revenues to Fund Adopted Budget	0004	47,785.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
48 Stillwater
0850 Reed Point Elem

Submit ID: 0850-67046134

14 Retirement Fund

Adopted Budget	0001	128,094.00

Budget Uses

Expenditure Budget	0002	128,094.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,725.54
Operating Reserve	0961	25,618.80
Unreserved Fund Balance Reappropriated	0970	24,106.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,987.26
Total Estimated Revenues to Fund Adopted Budget	0004	128,094.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,559.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,559.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,440.56
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,530.77

Budget Uses

Expenditure Budget	0002	1,530.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,134.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,134.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	396.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,530.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	34,371.39

Budget Uses

Expenditure Budget	0002	34,371.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,170.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,170.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,200.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,371.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-67046134

61 Building Reserve Fund

Adopted Budget		0001	54,395.23

Budget Uses

Expenditure Budget		0002	54,395.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,450.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,450.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,956.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,989.00
District Mills		999	1.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	54,395.23

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	21	4,424,510

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A	11	3,864,950
Non-located - 49 Sweet Grass	N/A	10	559,560

The final budget is approved as set forth in this document.

Certification

District Clerk: Linette Purdum

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	600,781.95	57,791.99	10%	9.62%	0.00	503,164.58	97,617.37	22.06
10 Transportation	67,000.00	9,787.64	20%	14.61%	0.00	14,632.76	52,367.24	11.84
11 Bus Depreciation Reserve	154,068.15	0.00	N/A	0.00%	119,695.13	3,436.13	30,936.89	6.99
13 Tuition	21,467.13		N/A		6,833.84	0.00	14,633.29	3.31
14 Retirement	112,165.00	22,433.00	20%	20.00%	22,226.65	89,938.35		
17 Adult Education	5,000.00	0.00	35%	0.00%	2,653.54	0.00	2,346.46	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,067.55	0.00	N/A	0.00%	2,656.40	411.15	0.00	0.00
29 Flexibility	49,250.90	0.00	N/A	0.00%	42,517.54	6,733.36	0.00	0.00
61 Building Reserve	57,968.27	0.00	N/A	0.00%	16,128.27	33,472.00	8,368.00	1.89
Total of All Funds	1,070,768.95	90,012.63			212,711.37	651,788.33	206,269.25	46.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,145.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,302.93
D.	At Risk Student	(I-D)	885.95
E.	Indian Education For All	(I-E)	548.73
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	525.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,538.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,179.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	449,274.26
C.	Maximum Budget Limit	(II-C)	558,882.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,617.37
E.	Adopted Budget	(II-E)	546,891.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	487,797.05
H.	Maximum Budget Limit	(II-H)	608,161.54
I.	Highest Budget Without a Vote	(II-I)	600,781.95
J.	Highest Budget	(II-J)	608,161.54
K.	Highest Voted Amount	(II-K)	7,379.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	600,781.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,791.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,791.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		600,781.95
1.	BASE Budget Limit	(V-A1)	487,797.05	
2.	Over-BASE Budget	(V-A2)	112,984.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,145.35
1.	Direct State Aid Paid By State	(V-B1)	248,145.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,302.93
D.	At Risk Student	(V-D)		885.95
E.	Indian Education For All	(V-E)		548.73
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		525.42
H.	Special Education Allowable Cost Payment	(V-H)		3,538.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,422.20
1.	Actual Non-Levy Revenue	(V-J1)	16,422.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		181,427.76
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	181,427.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		487,797.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,367.52
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	15,367.52	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,617.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,984.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.06
	1. District Property Tax Levy Mills	(V-S1)	22.06	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

01 General Fund

Adopted Budget	0001	600,781.95

Budget Uses

Expenditure Budget	0002	600,781.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	248,145.35
Quality Educator	3111	36,302.93
At Risk Student	3112	885.95
Indian Education For All	3113	548.73
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,538.71
Data For Achievement	3116	525.42
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	181,427.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,677.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	744.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Submit ID: 0851-19360305

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,367.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	97,617.37	
District Tax Levy		1110	97,617.37
Total Estimated Revenues to Fund Adopted Budget		0004	600,781.95
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	67,000.00

Budget Uses

Expenditure Budget	0002	67,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,302.52
Contingency	0006	1,330.25
Over-Schedule	0011	52,367.23
Fund Balance for Budget	TFS48	9,787.64
Operating Reserve	0961	9,787.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,658.19
State - On-Schedule Transportation Reimbursement	3210	10,974.57
District Tax Levy	1110	52,367.24
District Mills	999	11.84
Total Estimated Revenues to Fund Adopted Budget	0004	67,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	154,068.15

Budget Uses

Expenditure Budget	0002	154,068.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,695.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,695.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,436.13
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,936.89
District Mills	999	6.99
Total Estimated Revenues to Fund Adopted Budget	0004	154,068.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS - 5936	2024	59,980.00	17,996.00	11,996.00	11,996.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	10,752.38	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	33,919.55	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	17,430.30	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	110,366.25	N/A	NA
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					30,936.89

Budget Report
FY 2027
48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

13 Tuition Fund

Adopted Budget	0001	21,467.13

Budget Uses

Expenditure Budget	0002	21,467.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,833.84
Unreserved Fund Balance Reappropriated	0970	6,833.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,633.29
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	21,467.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	112,165.00

Budget Uses

Expenditure Budget	0002	112,165.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,659.65
Operating Reserve	0961	22,433.00
Unreserved Fund Balance Reappropriated	0970	22,226.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,938.35
Total Estimated Revenues to Fund Adopted Budget	0004	112,165.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,653.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,653.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,346.46
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,067.55

Budget Uses

Expenditure Budget	0002	3,067.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,656.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,656.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	411.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,067.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,250.90

Budget Uses

Expenditure Budget	0002	49,250.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,517.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,517.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,733.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,250.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19360305

61 Building Reserve Fund

Adopted Budget	0001	57,968.27

Budget Uses

Expenditure Budget	0002	57,968.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,128.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,128.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,472.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,368.00
District Mills	999	1.89
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	57,968.27

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	22	N/A	897,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Justin Rhodes

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	227,126.40	22,712.64	10%	10.00%	1,314.78	207,842.71	17,968.91	20.02
10 Transportation	33,173.45	250.96	20%	0.76%	0.00	23,907.92	9,265.53	10.33
11 Bus Depreciation Reserve	77,591.41	0.00	N/A	0.00%	71,766.38	0.00	5,825.03	6.49
13 Tuition	14,408.38		N/A		0.00	0.00	14,408.38	16.06
14 Retirement	29,600.00	5,920.00	20%	20.00%	4,704.30	24,895.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	213.99	0.00	N/A	0.00%	50.94	163.05	0.00	0.00
29 Flexibility	5,749.45	0.00	N/A	0.00%	5,749.45	0.00	0.00	0.00
61 Building Reserve	143,832.15	0.00	N/A	0.00%	101,877.15	33,564.00	8,391.00	9.35
Total of All Funds	531,695.23	28,883.60			185,463.00	290,373.38	55,858.85	62.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	93,740.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,532.00
D.	At Risk Student	(I-D)	1,334.23
E.	Indian Education For All	(I-E)	574.86
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	550.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,707.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,235.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	165,799.22
C.	Maximum Budget Limit	(II-C)	204,081.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,968.91
E.	Adopted Budget	(II-E)	183,768.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	193,443.77
H.	Maximum Budget Limit	(II-H)	238,917.85
I.	Highest Budget Without a Vote	(II-I)	227,126.40
J.	Highest Budget	(II-J)	238,917.85
K.	Highest Voted Amount	(II-K)	11,791.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	227,126.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,712.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,314.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,314.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,027.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		227,126.40
1.	BASE Budget Limit	(V-A1)	193,443.77	
2.	Over-BASE Budget	(V-A2)	33,682.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,740.28
1.	Direct State Aid Paid By State	(V-B1)	93,740.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,532.00
D.	At Risk Student	(V-D)		1,334.23
E.	Indian Education For All	(V-E)		574.86
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		550.44
H.	Special Education Allowable Cost Payment	(V-H)		3,707.22
I.	Remaining Fund Balance Available	(V-I)		1,314.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		596.28
1.	Actual Non-Levy Revenue	(V-J1)	596.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		74,093.68
1.	Elementary County BASE Distribution	(V-L1)	74,093.68	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		193,443.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,713.72
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	15,713.72	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,682.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.02
	1. District Property Tax Levy Mills	(V-S1)	20.02	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

01 General Fund

Adopted Budget	0001	227,126.40

Budget Uses

Expenditure Budget	0002	227,126.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,314.78
Direct State Aid	3110	93,740.28
Quality Educator	3111	17,532.00
At Risk Student	3112	1,334.23
Indian Education For All	3113	574.86
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,707.22
Data For Achievement	3116	550.44
Elementary County BASE Distribution	2250	74,093.68
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	596.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
01 Beaverhead
0015 Reichle Elem

Submit ID: 0015-30416316

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,713.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	17,968.91
Total Estimated Revenues to Fund Adopted Budget			0004	227,126.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	33,173.45

Budget Uses

Expenditure Budget	0002	33,173.45
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,734.48
Contingency	0006	2,173.45
Over-Schedule	0011	9,265.52
Fund Balance for Budget	TFS48	250.96
Operating Reserve	0961	250.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,976.98
State - On-Schedule Transportation Reimbursement	3210	17,930.94
District Tax Levy	1110	9,265.53
District Mills	999	10.33
Total Estimated Revenues to Fund Adopted Budget	0004	33,173.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	77,591.41

Budget Uses

Expenditure Budget	0002	5,825.03
Add To Fund Balance	0003	71,766.38
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,766.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,766.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,825.03
District Mills	999	6.49
Total Estimated Revenues to Fund Adopted Budget	0004	77,591.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Blue Bird Bus 54 capacity	2021	29,125.13	29,125.15	5,825.03	5,825.03
Total					5,825.03

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

13 Tuition Fund

Adopted Budget	0001	14,408.38

Budget Uses

Expenditure Budget	0002	14,408.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,408.38
District Mills	999	16.06
Total Estimated Revenues to Fund Adopted Budget	0004	14,408.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

14 Retirement Fund

Adopted Budget	0001	29,600.00

Budget Uses

Expenditure Budget	0002	29,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,624.30
Operating Reserve	0961	5,920.00
Unreserved Fund Balance Reappropriated	0970	4,704.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,895.70
Total Estimated Revenues to Fund Adopted Budget	0004	29,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	213.99

Budget Uses

Expenditure Budget	0002	163.05
Add To Fund Balance	0003	50.94
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	163.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	213.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

29 Flexibility Fund

Adopted Budget	0001	5,749.45

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	5,749.45
Fund Balance for Budget	TFS48	5,749.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,749.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,749.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-30416316

61 Building Reserve Fund

Adopted Budget	0001	143,832.15

Budget Uses

Expenditure Budget	0002	41,955.00
Add To Fund Balance	0003	101,877.15
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,877.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,877.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,564.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,391.00
District Mills		999	9.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.35
Total Estimated Revenues to Fund Adopted Budget		0004	143,832.15

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	53	N/A	2,474,823

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	49	N/A	1,916,706
Non-located - 42 Richland	4	N/A	558,117

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Nicole Keller

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	647,085.45	57,366.00	10%	8.87%	0.00	544,734.98	102,350.47	41.36
10 Transportation	206,500.00	16,155.00	20%	7.82%	0.00	64,478.84	142,021.16	57.39
11 Bus Depreciation Reserve	16,763.00	18,434.00	N/A	109.97%	0.00	0.00	16,763.00	6.77
13 Tuition	46,105.00		N/A		39.00	0.00	46,066.00	18.61
14 Retirement	103,000.00	20,600.00	20%	20.00%	21,376.00	81,624.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,731.04	0.00	N/A	0.00%	284.00	447.04	22,000.00	8.89
29 Flexibility	509,444.68	0.00	N/A	0.00%	7,981.00	501,463.68	0.00	0.00
61 Building Reserve	45,635.00	8,469.00	N/A	18.56%	0.00	36,508.00	9,127.00	3.69
Total of All Funds	1,597,264.17	121,024.00			29,680.00	1,229,256.54	338,327.63	136.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	42
M1	RICHEY 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,537.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,938.61
D.	At Risk Student	(I-D)	1,594.53
E.	Indian Education For All	(I-E)	1,384.89
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,326.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,931.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,977.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	497,382.80
C.	Maximum Budget Limit	(II-C)	605,044.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,797.98
E.	Adopted Budget	(II-E)	614,180.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	530,372.98
H.	Maximum Budget Limit	(II-H)	647,085.45
I.	Highest Budget Without a Vote	(II-I)	647,085.45
J.	Highest Budget	(II-J)	647,085.45
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	647,085.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,366.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,366.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		647,085.45
1.	BASE Budget Limit	(V-A1)	530,372.98	
2.	Over-BASE Budget	(V-A2)	116,712.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		251,537.32
1.	Direct State Aid Paid By State	(V-B1)	251,537.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,938.61
D.	At Risk Student	(V-D)		1,594.53
E.	Indian Education For All	(V-E)		1,384.89
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,326.06
H.	Special Education Allowable Cost Payment	(V-H)		8,931.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		565.79
1.	Actual Non-Levy Revenue	(V-J1)	565.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		202,838.75
1.	Elementary County BASE Distribution	(V-L1)	202,838.75	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		530,372.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		14,362.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	14,362.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,350.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,712.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.36
1.	District Property Tax Levy Mills	(V-S1)	41.36	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

01 General Fund

Adopted Budget	0001	647,085.45

Budget Uses

Expenditure Budget	0002	647,085.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	251,537.32
Quality Educator	3111	61,938.61
At Risk Student	3112	1,594.53
Indian Education For All	3113	1,384.89
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	8,931.03
Data For Achievement	3116	1,326.06
Elementary County BASE Distribution	2250	202,838.75
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	565.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,362.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	102,350.47		
District Tax Levy			1110	102,350.47
Total Estimated Revenues to Fund Adopted Budget			0004	647,085.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	206,500.00

Budget Uses

Expenditure Budget	0002	206,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,617.14
Contingency	0006	5,861.71
Over-Schedule	0011	142,021.15
Fund Balance for Budget	TFS48	16,155.00
Operating Reserve	0961	16,155.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,119.71
State - On-Schedule Transportation Reimbursement	3210	48,359.13
District Tax Levy	1110	142,021.16
District Mills	999	57.39
Total Estimated Revenues to Fund Adopted Budget	0004	206,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,763.00

Budget Uses

Expenditure Budget	0002	16,763.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,434.00
Operating Reserve	0961	18,434.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,763.00
District Mills	999	6.77
Total Estimated Revenues to Fund Adopted Budget	0004	16,763.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	20,889.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	39,200.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	59,231.25	N/A	NA
Total					16,763.00

13 Tuition Fund

Adopted Budget	0001	46,105.00

Budget Uses

Expenditure Budget	0002	46,105.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39.00
Unreserved Fund Balance Reappropriated	0970	39.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,066.00
District Mills	999	18.61
Total Estimated Revenues to Fund Adopted Budget	0004	46,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

14 Retirement Fund

Adopted Budget	0001	103,000.00

Budget Uses

Expenditure Budget	0002	103,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,976.00
Operating Reserve	0961	20,600.00
Unreserved Fund Balance Reappropriated	0970	21,376.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	81,624.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,731.04

Budget Uses

Expenditure Budget	0002	22,731.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	447.04
District Tax Levy	1110	22,000.00
District Mills	999	8.89
Total Estimated Revenues to Fund Adopted Budget	0004	22,731.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

29 Flexibility Fund

Adopted Budget	0001	509,444.68

Budget Uses

Expenditure Budget	0002	509,444.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,981.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,981.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,463.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	509,444.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0227 Richey Elem

Submit ID: 0227-90792149

61 Building Reserve Fund

Adopted Budget	0001	45,635.00

Budget Uses

Expenditure Budget	0002	45,635.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,469.00
Operating Reserve	0961	8,469.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	36,508.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,127.00
District Mills	999	3.69
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	45,635.00

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	25	2,814,305

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Nicole Keller

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	645,383.95	64,538.40	10%	10.00%	1,146.60	522,579.36	121,657.99	43.23
10 Transportation	101,000.00	1,447.00	20%	1.43%	0.00	14,872.59	86,127.41	30.60
11 Bus Depreciation Reserve	16,763.00	16,075.00	N/A	95.90%	0.00	0.00	16,763.00	5.96
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	103,000.00	20,600.00	20%	20.00%	23,237.00	79,763.00		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	1,986.00	0.00	18,014.00	6.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,689.11	0.00	N/A	0.00%	1,251.00	438.11	18,000.00	6.40
29 Flexibility	524,913.63	0.00	N/A	0.00%	19,238.00	505,675.63	0.00	0.00
61 Building Reserve	47,458.00	0.00	N/A	0.00%	4,353.00	34,484.00	8,621.00	3.06
Total of All Funds	1,478,207.69	109,660.40			51,211.60	1,157,812.69	269,183.40	95.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	263,443.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,902.83
D.	At Risk Student	(I-D)	655.81
E.	Indian Education For All	(I-E)	653.25
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	625.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,044.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,348.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	517,388.91
C.	Maximum Budget Limit	(II-C)	638,286.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,043.18
E.	Adopted Budget	(II-E)	638,432.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	519,780.96
H.	Maximum Budget Limit	(II-H)	639,809.49
I.	Highest Budget Without a Vote	(II-I)	645,383.95
J.	Highest Budget	(II-J)	645,383.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	645,383.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,538.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,146.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,146.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,685.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		645,383.95
1.	BASE Budget Limit	(V-A1)	519,780.96	
2.	Over-BASE Budget	(V-A2)	125,602.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		263,443.03
1.	Direct State Aid Paid By State	(V-B1)	263,443.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,902.83
D.	At Risk Student	(V-D)		655.81
E.	Indian Education For All	(V-E)		653.25
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		625.50
H.	Special Education Allowable Cost Payment	(V-H)		4,044.24
I.	Remaining Fund Balance Available	(V-I)		1,146.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,702.00
1.	Actual Non-Levy Revenue	(V-J1)	1,702.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		207,351.70
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	207,351.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		519,780.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,945.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	3,945.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,657.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		125,602.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		43.23
	1. District Property Tax Levy Mills	(V-S1)	43.23	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		43.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

01 General Fund

Adopted Budget	0001	645,383.95

Budget Uses

Expenditure Budget	0002	645,383.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,146.60
Direct State Aid	3110	263,443.03
Quality Educator	3111	39,902.83
At Risk Student	3112	655.81
Indian Education For All	3113	653.25
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	4,044.24
Data For Achievement	3116	625.50
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	207,351.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	188.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,514.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,945.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	121,657.99		
District Tax Levy			1110	121,657.99
Total Estimated Revenues to Fund Adopted Budget			0004	645,383.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

10 Transportation Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,520.53
Contingency	0006	1,352.05
Over-Schedule	0011	86,127.42
Fund Balance for Budget	TFS48	1,447.00
Operating Reserve	0961	1,447.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,718.14
State - On-Schedule Transportation Reimbursement	3210	11,154.45
District Tax Levy	1110	86,127.41
District Mills	999	30.60
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,763.00

Budget Uses

Expenditure Budget	0002	16,763.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,075.00
Operating Reserve	0961	16,075.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,763.00
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	16,763.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	20,889.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	39,200.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	59,231.25	N/A	NA
Total					16,763.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

14 Retirement Fund

Adopted Budget	0001	103,000.00

Budget Uses

Expenditure Budget	0002	103,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,837.00
Operating Reserve	0961	20,600.00
Unreserved Fund Balance Reappropriated	0970	23,237.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	79,763.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,986.00
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	1,986.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,014.00
District Mills	999	6.40
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,689.11

Budget Uses

Expenditure Budget	0002	19,689.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,251.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,251.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	438.11
District Tax Levy	1110	18,000.00
District Mills	999	6.40
Total Estimated Revenues to Fund Adopted Budget	0004	19,689.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	524,913.63

Budget Uses

Expenditure Budget	0002	524,913.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,238.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,238.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,675.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	524,913.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

11 Dawson

0228 Richey H S

Submit ID: 0228-70706238

61 Building Reserve Fund

Adopted Budget		0001	47,458.00

Budget Uses

Expenditure Budget		0002	47,458.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,353.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,353.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,484.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,621.00
District Mills		999	3.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.06
Total Estimated Revenues to Fund Adopted Budget		0004	47,458.00

Budget Report
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05 Carbon

0069 Roberts K-12 Schools

Submit ID: 0069-71000498

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	55	*	37	4,122,911

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Nick Dobbel

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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0069 Roberts K-12 Schools

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,247,574.36	80,400.26	10%	6.44%	0.00	1,155,574.36	92,000.00	22.31
10 Transportation	148,219.60	29,329.72	20%	19.79%	59,000.00	28,507.27	60,712.33	14.73
11 Bus Depreciation Reserve	219,577.94	6,325.00	N/A	2.88%	219,577.94	0.00	0.00	0.00
13 Tuition	94,803.80		N/A		75,803.80	0.00	19,000.00	4.61
14 Retirement	185,534.00	30,000.00	20%	16.17%	37,409.85	148,124.15		
17 Adult Education	34,229.72	0.00	35%	0.00%	34,229.72	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,311.62	0.00	N/A	0.00%	2,345.58	966.04	30,000.00	7.28
29 Flexibility	10,185.66	0.00	N/A	0.00%	475.46	9,710.20	0.00	0.00
61 Building Reserve	177,982.85	32,524.33	N/A	18.27%	85,102.85	73,199.26	19,680.74	4.77
Total of All Funds	2,151,419.55	178,579.31			513,945.20	1,416,081.28	221,393.07	53.70

50 Debt Service Tax Jurisdiction								
0069	0.00	5,039.73	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	38 *
M1	ROBERTS 7-8	17 *
H1	ROBERTS HS 9-12	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	571,861.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,439.04
D.	At Risk Student	(I-D)	6,206.82
E.	Indian Education For All	(I-E)	2,403.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,301.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,290.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,763.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	1,255,667.78
C.	Maximum Budget Limit	(II-C)	1,564,945.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,000.00
E.	Adopted Budget	(II-E)	1,347,667.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,146,128.38
H.	Maximum Budget Limit	(II-H)	1,431,345.58
I.	Highest Budget Without a Vote	(II-I)	1,247,574.36
J.	Highest Budget	(II-J)	1,431,345.58
K.	Highest Voted Amount	(II-K)	183,771.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,247,574.36

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			80,400.26
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			80,400.26

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,403.38	4,886.79	11,290.17
B.	Special Education RSBG to Coop	2,134.46	1,628.93	3,763.39
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,415.14	2,606.29	6,021.42

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	399,688.40	316,646.00	716,334.40
		587,352.40	691,979.00	1,279,331.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	207,335.40	244,268.59	451,603.98
H.	Special Education in BASE@40%	3,415.14	2,606.29	6,021.42
I.	Subsidized BASE Amount	210,750.54	246,874.88	457,625.40
J.	Subsidized BASE Ratio	46%	54%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,247,574.36
	1. BASE Budget Limit	(V-A1)	1,146,128.38	
	2. Over-BASE Budget	(V-A2)	101,445.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		571,861.14
	1. Direct State Aid Paid By State	(V-B1)	571,861.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,439.04
D.	At Risk Student	(V-D)		6,206.82
E.	Indian Education For All	(V-E)		2,403.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,301.84

H.	Special Education Allowable Cost Payment	(V-H)		11,290.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,152.24
	1. Actual Non-Levy Revenue	(V-J1)	11,152.24	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		446,473.17
	1. Elementary County BASE Distribution	(V-L1)	205,620.51	
	2. High School County BASE Distribution	(V-L2)	240,852.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,146,128.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		9,445.97
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	9,445.97	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		92,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		101,445.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.31
	1. District Property Tax Levy Mills	(V-S1)	22.31	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,247,574.36

Budget Uses

Expenditure Budget	0002	1,247,574.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	571,861.14
Quality Educator	3111	94,439.04
At Risk Student	3112	6,206.82
Indian Education For All	3113	2,403.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,290.17
Data For Achievement	3116	2,301.84
Elementary County BASE Distribution	2250	205,620.51
High School County BASE Distribution	2260	240,852.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,152.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,445.97
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	92,000.00		
District Tax Levy			1110	92,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,247,574.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	148,219.60

Budget Uses

Expenditure Budget	0002	148,219.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,507.26
Contingency	0006	1,000.00
Over-Schedule	0011	119,712.34
Fund Balance for Budget	TFS48	88,329.72
Operating Reserve	0961	29,329.72
Unreserved Fund Balance Reappropriated	0970	59,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,126.81
State - On-Schedule Transportation Reimbursement	3210	21,380.46
District Tax Levy	1110	60,712.33
District Mills	999	14.73
Total Estimated Revenues to Fund Adopted Budget	0004	148,219.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	219,577.94

Budget Uses

Expenditure Budget	0002	219,577.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,902.94
Operating Reserve	0961	6,325.00
Unreserved Fund Balance Reappropriated	0970	219,577.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	219,577.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E-Bus	2019	33,355.00	14,170.00	6,671.00	0.00
2017 Thomas Bus #8	2017	98,335.00	29,636.84	19,667.00	0.00
2015 Thomas	2014	96,555.00	39,956.38	19,311.00	0.00
2009 ACTIVITY BUS	2009	138,625.00	70,208.34	27,725.00	0.00
2007 Thomas	2006	71,619.05	89,792.18	14,323.81	0.00
4UZAAXCSX5CN82570	2005	65,497.45	98,246.18	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	94,803.80

Budget Uses

Expenditure Budget	0002	94,803.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,803.80
Unreserved Fund Balance Reappropriated	0970	75,803.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,000.00
District Mills	999	4.61
Total Estimated Revenues to Fund Adopted Budget	0004	94,803.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	185,534.00

Budget Uses

Expenditure Budget	0002	185,534.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,409.85
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	37,409.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,124.15
Total Estimated Revenues to Fund Adopted Budget	0004	185,534.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,229.72

Budget Uses

Expenditure Budget	0002	34,229.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,229.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,229.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,229.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,311.62

Budget Uses

Expenditure Budget	0002	33,311.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,345.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,345.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	966.04
District Tax Levy	1110	30,000.00
District Mills	999	7.28
Total Estimated Revenues to Fund Adopted Budget	0004	33,311.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,185.66

Budget Uses

Expenditure Budget	0002	10,185.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	475.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	475.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,710.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,185.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0069

Taxable Value		4,122,911.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,039.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,039.73
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
05 Carbon

Submit ID: 0069-71000498

0069 Roberts K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	177,982.85

Budget Uses

Expenditure Budget		0002	177,982.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	117,627.18
Operating Reserve		0961	32,524.33
Unreserved Fund Balance Reappropriated		0970	85,102.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,199.26
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,680.74
District Mills		999	4.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.77
Total Estimated Revenues to Fund Adopted Budget		0004	177,982.85

Budget Report
FY 2027

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-79902527

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	438	N/A	204,813

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	390	N/A	204,813
Non-located - 08 Chouteau	48	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Michelle Sangrey

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
21 Hill
1207 Rocky Boy Elem

Submit ID: 1207-79902527

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,210,547.85	321,054.79	10%	10.00%	6,296.86	3,204,250.99	0.00	0.00
10 Transportation	164,697.78	0.00	20%	0.00%	84,572.66	80,125.12	0.00	0.00
11 Bus Depreciation Reserve	702,018.50	0.00	N/A	0.00%	622,318.50	0.00	79,700.00	389.14
13 Tuition	931.73		N/A		931.73	0.00	0.00	0.00
14 Retirement	740,000.00	140,858.67	20%	19.03%	0.00	740,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,340.40	0.00	N/A	0.00%	71,634.32	2,706.08	0.00	0.00
29 Flexibility	8,508.84	0.00	N/A	0.00%	8,508.84	0.00	0.00	0.00
61 Building Reserve	16,854.18	0.00	N/A	0.00%	6,613.53	8,192.52	2,048.13	10.00
Total of All Funds	4,917,899.28	461,913.46			800,876.44	4,035,274.71	81,748.13	399.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

Submit ID: 1207-79902527

1207 Rocky Boy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	352
M1	ROCKY BOY 7-8	86

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,465,260.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	296,173.92
D.	At Risk Student	(I-D)	48,889.07
E.	Indian Education For All	(I-E)	11,444.94
F.	American Indian Achievement Gap	(I-F)	107,520.00
G.	Data For Achievement	(I-G)	10,958.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,807.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,602.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	446
B.	BASE Budget Limit	(II-B)	3,134,283.02
C.	Maximum Budget Limit	(II-C)	3,836,717.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,134,283.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,210,547.85
H.	Maximum Budget Limit	(II-H)	3,925,191.21
I.	Highest Budget Without a Vote	(II-I)	3,210,547.85
J.	Highest Budget	(II-J)	3,925,191.21
K.	Highest Voted Amount	(II-K)	714,643.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,210,547.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		321,054.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,296.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,296.86	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		327,351.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,210,547.85
1.	BASE Budget Limit	(V-A1)	3,210,547.85	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,465,260.32
1.	Direct State Aid Paid By State	(V-B1)	1,465,260.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		296,173.92
D.	At Risk Student	(V-D)		48,889.07
E.	Indian Education For All	(V-E)		11,444.94
F.	American Indian Achievement Gap	(V-F)		107,520.00
G.	Data For Achievement	(V-G)		10,958.76
H.	Special Education Allowable Cost Payment	(V-H)		73,807.38
I.	Remaining Fund Balance Available	(V-I)		6,296.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,904.86
1.	Actual Non-Levy Revenue	(V-J1)	16,808.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	96.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,173,291.74
1.	Elementary County BASE Distribution	(V-L1)	1,173,291.74	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,210,547.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-79902527

01 General Fund

Adopted Budget	0001	3,210,547.85

Budget Uses

Expenditure Budget	0002	3,210,547.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,296.86
Direct State Aid	3110	1,465,260.32
Quality Educator	3111	296,173.92
At Risk Student	3112	48,889.07
Indian Education For All	3113	11,444.94
American Indian Achievement Gap	3114	107,520.00
State Special Education Allowable Cost Payment to Districts	3115	73,807.38
Data For Achievement	3116	10,958.76
Elementary County BASE Distribution	2250	1,173,291.74
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,295.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,513.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	96.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
21 Hill
1207 Rocky Boy Elem

Submit ID: 1207-79902527

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	3,210,547.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-79902527

10 Transportation Fund

Adopted Budget	0001	164,697.78

Budget Uses

Expenditure Budget	0002	164,697.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,841.03
Contingency	0006	7,284.10
Over-Schedule	0011	84,572.65
Fund Balance for Budget	TFS48	84,572.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,572.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,031.28
State - On-Schedule Transportation Reimbursement	3210	60,093.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,697.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-79902527

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	702,018.50

Budget Uses

Expenditure Budget	0002	702,018.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	622,318.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	622,318.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	389.14
Total Estimated Revenues to Fund Adopted Budget	0004	702,018.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	104,800.00	83,840.00	20,960.00	20,960.00
2021 Thomas	2020	62,623.00	48,544.00	12,524.60	12,188.00
2019 Blue Bird Microbus	2019	49,320.00	39,456.00	9,864.00	9,864.00
2018 Bluebird All American 84 Passenger	2018	67,000.00	77,875.00	13,400.00	13,400.00
2019 Bluebird All American	2018	66,340.00	45,825.00	13,268.00	13,268.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	156,930.00	22,260.00	10,020.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	133,875.00	N/A	NA
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	154,500.00	N/A	NA
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	129,375.00	N/A	NA
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	144,375.00	N/A	NA
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	931.73

Budget Uses

Expenditure Budget	0002	931.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	931.73
Unreserved Fund Balance Reappropriated	0970	931.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	931.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	740,000.00

Budget Uses

Expenditure Budget	0002	740,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,858.67
Operating Reserve	0961	140,858.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	740,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	740,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-79902527

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,340.40

Budget Uses

Expenditure Budget	0002	74,340.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,634.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,634.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,706.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,340.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1207 Rocky Boy Elem

Submit ID: 1207-79902527

29 Flexibility Fund

Adopted Budget	0001	8,508.84

Budget Uses

Expenditure Budget	0002	8,508.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,508.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,508.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,508.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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21 Hill

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Submit ID: 1207-79902527

61 Building Reserve Fund

Adopted Budget		0001	16,854.18

Budget Uses

Expenditure Budget		0002	16,854.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,613.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,613.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,192.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	2,048.13
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	16,854.18

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	135	204,813

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Michelle Sangrey

(Signature) (Date)

County Superintendent: Monica Mattson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,387,946.35	137,180.07	10%	9.88%	0.00	1,387,946.35	0.00	0.00
10 Transportation	47,769.44	0.00	20%	0.00%	27,738.16	20,031.28	0.00	0.00
11 Bus Depreciation Reserve	412,819.03	0.00	N/A	0.00%	374,097.23	0.00	38,721.80	189.06
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	262,000.00	52,400.00	20%	20.00%	122,980.59	139,019.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,372.28	0.00	N/A	0.00%	40,202.42	1,169.86	0.00	0.00
29 Flexibility	7,181.64	0.00	N/A	0.00%	7,181.64	0.00	0.00	0.00
61 Building Reserve	22,464.53	0.00	N/A	0.00%	12,223.88	8,192.52	2,048.13	10.00
Total of All Funds	2,181,553.27	189,580.07			584,423.92	1,556,359.42	40,769.93	199.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 135 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	682,727.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,452.48
D.	At Risk Student	(I-D)	15,090.56
E.	Indian Education For All	(I-E)	3,527.55
F.	American Indian Achievement Gap	(I-F)	33,024.00
G.	Data For Achievement	(I-G)	3,377.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,906.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,302.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	141
B.	BASE Budget Limit	(II-B)	1,386,212.57
C.	Maximum Budget Limit	(II-C)	1,709,266.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,386,212.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,387,946.35
H.	Maximum Budget Limit	(II-H)	1,710,942.49
I.	Highest Budget Without a Vote	(II-I)	1,387,946.35
J.	Highest Budget	(II-J)	1,710,942.49
K.	Highest Voted Amount	(II-K)	322,996.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,387,946.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		137,180.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,180.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,387,946.35
1.	BASE Budget Limit	(V-A1)	1,387,946.35	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		682,727.91
1.	Direct State Aid Paid By State	(V-B1)	682,727.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,452.48
D.	At Risk Student	(V-D)		15,090.56
E.	Indian Education For All	(V-E)		3,527.55
F.	American Indian Achievement Gap	(V-F)		33,024.00
G.	Data For Achievement	(V-G)		3,377.70
H.	Special Education Allowable Cost Payment	(V-H)		21,906.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,085.17
1.	Actual Non-Levy Revenue	(V-J1)	13,026.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	58.85	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		537,754.68
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	537,754.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,387,946.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

01 General Fund

Adopted Budget	0001	1,387,946.35

Budget Uses

Expenditure Budget	0002	1,387,946.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	682,727.91
Quality Educator	3111	77,452.48
At Risk Student	3112	15,090.56
Indian Education For All	3113	3,527.55
American Indian Achievement Gap	3114	33,024.00
State Special Education Allowable Cost Payment to Districts	3115	21,906.30
Data For Achievement	3116	3,377.70
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	537,754.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,147.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,878.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	58.85
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
21 Hill
1229 Rocky Boy H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,387,946.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

10 Transportation Fund

Adopted Budget	0001	47,769.44

Budget Uses

Expenditure Budget	0002	47,769.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,210.26
Contingency	0006	1,821.03
Over-Schedule	0011	27,738.15
Fund Balance for Budget	TFS48	27,738.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,738.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,007.82
State - On-Schedule Transportation Reimbursement	3210	15,023.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,769.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	412,819.03

Budget Uses

Expenditure Budget	0002	412,819.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374,097.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	374,097.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,721.80
District Mills	999	189.06
Total Estimated Revenues to Fund Adopted Budget	0004	412,819.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	41,920.00	48,062.00	8,384.00	8,384.00
2021 Thomas	2020	41,749.00	34,305.40	8,349.80	8,349.80
2019 Blue Bird Microbus	2019	32,880.00	39,456.00	6,576.00	6,576.00
2018 Bluebird All American 84 Passenger	2018	36,400.00	43,680.00	7,280.00	7,280.00
2019 Bluebird All American	2018	40,660.00	48,792.00	8,132.00	8,132.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	111,300.00	N/A	NA
2001 Motor Coach Transit Bus#18	2011	218,500.00	327,750.00	N/A	NA
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					38,721.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	262,000.00

Budget Uses

Expenditure Budget	0002	262,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,380.59
Operating Reserve	0961	52,400.00
Unreserved Fund Balance Reappropriated	0970	122,980.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,019.41
Total Estimated Revenues to Fund Adopted Budget	0004	262,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,372.28

Budget Uses

Expenditure Budget	0002	41,372.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,202.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,202.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,169.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,372.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,181.64

Budget Uses

Expenditure Budget	0002	7,181.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,181.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,181.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,181.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

50 Debt Service Fund

Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-45816243

61 Building Reserve Fund

Adopted Budget		0001	22,464.53

Budget Uses

Expenditure Budget		0002	22,464.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,223.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,223.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,192.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	2,048.13
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	22,464.53

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,082	N/A	13,165,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,670,183.58	147,054.58	10%	1.92%	0.00	7,670,183.59	0.00	0.00
10 Transportation	673,710.00	79,012.83	20%	11.73%	0.00	377,711.79	295,998.21	22.48
11 Bus Depreciation Reserve	588,517.78	0.00	N/A	0.00%	284,119.26	15,617.00	288,781.52	21.93
13 Tuition	32,000.00		N/A		6,089.57	184.00	25,726.43	1.95
14 Retirement	1,566,000.00	273,818.13	20%	17.49%	0.00	1,566,000.00		
17 Adult Education	30,000.00	0.00	35%	0.00%	19,076.97	400.00	10,523.03	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,774.59	0.00	N/A	0.00%	2,221.93	6,552.66	0.00	0.00
29 Flexibility	61,231.53	0.00	N/A	0.00%	45,488.88	15,742.65	0.00	0.00
61 Building Reserve	534,641.94	0.00	N/A	0.00%	367,221.94	121,787.19	45,632.81	3.47
Total of All Funds	11,165,059.42	499,885.54			724,218.55	9,774,178.88	666,662.00	50.63

50 Debt Service **Tax Jurisdiction**								
24-1199	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	848	*
M1	RONAN 7-8	220	*
M2	CHARTER ACAD 7-8	14	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,510,889.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	709,531.73
D.	At Risk Student	(I-D)	112,449.83
E.	Indian Education For All	(I-E)	28,272.66
F.	American Indian Achievement Gap	(I-F)	169,216.00
G.	Data For Achievement	(I-G)	27,071.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	232,543.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,108
B.	BASE Budget Limit	(II-B)	7,683,756.19
C.	Maximum Budget Limit	(II-C)	9,560,302.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	7,683,756.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,655,573.50
H.	Maximum Budget Limit	(II-H)	9,565,462.46
I.	Highest Budget Without a Vote	(II-I)	7,670,183.59
J.	Highest Budget	(II-J)	9,565,462.46
K.	Highest Voted Amount	(II-K)	1,895,278.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,670,183.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			147,054.58
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			147,054.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			7,670,183.58
	1. BASE Budget Limit	(V-A1)	7,655,573.50		
	2. Over-BASE Budget	(V-A2)	14,610.08		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			3,510,889.05
	1. Direct State Aid Paid By State	(V-B1)	3,510,889.05		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			709,531.73
D.	At Risk Student	(V-D)			112,449.83
E.	Indian Education For All	(V-E)			28,272.66
F.	American Indian Achievement Gap	(V-F)			169,216.00
G.	Data For Achievement	(V-G)			27,071.64
H.	Special Education Allowable Cost Payment	(V-H)			232,543.80
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			12,443.87
	1. Actual Non-Levy Revenue	(V-J1)	12,443.87		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			2,853,154.92
	1. Elementary County BASE Distribution	(V-L1)	2,853,154.93		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			7,655,573.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			14,610.08
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	14,610.08	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		14,610.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

01 General Fund

Adopted Budget	0001	7,670,183.58

Budget Uses

Expenditure Budget	0002	7,670,183.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,510,889.05
Quality Educator	3111	709,531.73
At Risk Student	3112	112,449.83
Indian Education For All	3113	28,272.66
American Indian Achievement Gap	3114	169,216.00
State Special Education Allowable Cost Payment to Districts	3115	232,543.80
Data For Achievement	3116	27,071.64
Elementary County BASE Distribution	2250	2,853,154.93
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,443.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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24 Lake

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,610.08
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	7,670,183.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.01

10 Transportation Fund

Adopted Budget	0001	673,710.00

Budget Uses

Expenditure Budget	0002	672,980.00
Add To Fund Balance	0003	730.00

Transportation Schedule Data

On-Schedule	0005	343,374.35
Contingency	0006	34,337.44
Over-Schedule	0011	295,998.21
Fund Balance for Budget	TFS48	79,012.83
Operating Reserve	0961	79,012.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	94,427.94
State - On-Schedule Transportation Reimbursement	3210	283,283.85
District Tax Levy	1110	295,998.21
District Mills	999	22.48
Total Estimated Revenues to Fund Adopted Budget	0004	673,710.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	588,517.78

Budget Uses

Expenditure Budget	0002	588,517.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284,119.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,119.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,617.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	288,781.52
District Mills	999	21.93
Total Estimated Revenues to Fund Adopted Budget	0004	588,517.78

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
136126	2026	97,039.00	0.00	19,407.80	0.00
136127	2026	97,039.00	0.00	19,407.80	0.00
136128	2026	97,039.00	0.00	19,407.80	0.00
136129	2026	97,039.00	0.00	19,407.80	0.00
18641	2026	95,630.00	0.00	19,126.00	0.00
20660	2026	93,805.00	0.00	18,761.00	0.00
20661	2026	93,805.00	0.00	18,761.00	0.00
20662	2026	93,805.00	0.00	18,761.00	0.00
23680	2026	138,883.00	0.00	27,776.60	0.00
18311 E450 CUTAWAY	2025	54,045.43	10,809.09	10,809.09	5,404.54
AB 49653	2024	149,650.00	57,181.27	29,930.00	14,965.00
D34777	2024	82,928.00	31,686.79	16,585.60	16,585.60
THMAS 07186	2023	109,305.16	58,643.07	21,861.03	21,861.03
THOMAS 04206	2023	100,724.01	55,411.15	20,144.80	20,144.80
THOMAS 04207	2023	100,724.01	55,411.15	20,144.80	20,144.80
THOMAS 07184	2023	109,305.16	58,643.07	21,861.03	21,861.03
THOMAS 07185	2023	109,305.16	58,643.07	21,861.03	21,861.03
THOMAS 4208	2023	100,724.01	55,411.15	20,144.80	20,144.80
MCI 067939	2022	131,554.85	102,889.05	26,310.97	26,310.97
77586	2021	74,062.50	87,549.28	14,812.50	14,812.50
77587	2021	80,812.50	95,528.46	16,162.50	16,162.50
85742 BLUE BIRD	2021	85,875.00	84,337.84	17,175.00	17,175.00
85743 BLUE BIRD	2021	84,375.00	82,864.69	16,875.00	16,875.00
85744 BLUE BIRD	2021	84,375.00	82,864.69	16,875.00	16,875.00
SPED SHORT	2021	55,125.00	65,163.26	11,025.00	11,025.00
66190 MCI ACT	2019	55,750.00	77,052.08	11,150.00	6,572.92
3836 CHEVY	2012	56,293.71	84,440.57	N/A	NA
Total					288,781.52

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

13 Tuition Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	31,816.00
Add To Fund Balance	0003	184.00
Fund Balance for Budget	TFS48	6,089.57
Unreserved Fund Balance Reappropriated	0970	6,089.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	184.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,726.43
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

14 Retirement Fund

Adopted Budget	0001	1,566,000.00

Budget Uses

Expenditure Budget	0002	1,562,180.00
Add To Fund Balance	0003	3,820.00
Fund Balance for Budget	TFS48	273,818.13
Operating Reserve	0961	273,818.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	3,820.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,562,180.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,566,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

1199 Ronan Elem

Submit ID: 1199-37162048

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	29,600.00
Add To Fund Balance	0003	400.00
Fund Balance for Budget	TFS48	19,076.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,076.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,523.03
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,774.59

Budget Uses

Expenditure Budget	0002	8,674.59
Add To Fund Balance	0003	100.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,221.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,221.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,452.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,774.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61,231.53

Budget Uses

Expenditure Budget	0002	61,231.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,488.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,488.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,742.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,231.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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24 Lake

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50 Debt Service Fund
24-1199

Taxable Value		13,165,348.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	534,641.94

Budget Uses

Expenditure Budget		0002	534,641.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	367,221.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	367,221.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	121,787.19
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	45,632.81
District Mills		999	3.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.47
Total Estimated Revenues to Fund Adopted Budget		0004	534,641.94

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	405	13,165,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,531,459.80	110,501.61	10%	3.13%	0.00	3,531,459.80	0.00	0.00
10 Transportation	245,418.00	19,352.02	20%	7.89%	0.00	139,701.63	105,716.37	8.03
11 Bus Depreciation Reserve	529,108.93	0.00	N/A	0.00%	365,742.77	12,653.07	150,713.09	11.45
13 Tuition	32,000.00		N/A		2,386.84	46.00	29,567.16	2.25
14 Retirement	646,700.00	65,997.53	20%	10.21%	0.00	646,700.00		
17 Adult Education	7,500.00	0.00	35%	0.00%	3,695.87	80.00	3,724.13	0.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,951.82	0.00	N/A	0.00%	957.20	2,994.62	0.00	0.00
29 Flexibility	89,805.38	0.00	N/A	0.00%	56,330.37	33,475.01	0.00	0.00
61 Building Reserve	308,575.32	0.00	N/A	0.00%	222,805.32	62,229.93	23,540.07	1.79
Total of All Funds	5,394,519.25	195,851.16			651,918.37	4,429,340.06	313,260.82	23.80

50 Debt Service **Tax Jurisdiction**								
1200	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	RONAN HS 9-12	373 *
H2	CHARTER ACAD 9-12	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,703,083.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	233,300.27
D.	At Risk Student	(I-D)	44,757.75
E.	Indian Education For All	(I-E)	10,582.65
F.	American Indian Achievement Gap	(I-F)	56,576.00
G.	Data For Achievement	(I-G)	10,133.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	85,603.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	398
B.	BASE Budget Limit	(II-B)	3,662,732.25
C.	Maximum Budget Limit	(II-C)	4,588,647.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,662,732.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,523,218.88
H.	Maximum Budget Limit	(II-H)	4,428,956.23
I.	Highest Budget Without a Vote	(II-I)	3,531,459.80
J.	Highest Budget	(II-J)	4,428,956.23
K.	Highest Voted Amount	(II-K)	897,496.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,531,459.80

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		110,501.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		110,501.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,531,459.80
	1. BASE Budget Limit	(V-A1)	3,523,218.88	
	2. Over-BASE Budget	(V-A2)	8,240.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,703,083.86
	1. Direct State Aid Paid By State	(V-B1)	1,703,083.86	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		233,300.27
D.	At Risk Student	(V-D)		44,757.75
E.	Indian Education For All	(V-E)		10,582.65
F.	American Indian Achievement Gap	(V-F)		56,576.00
G.	Data For Achievement	(V-G)		10,133.10
H.	Special Education Allowable Cost Payment	(V-H)		85,603.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,187.65
	1. Actual Non-Levy Revenue	(V-J1)	12,187.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,366,994.52
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	1,366,994.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,523,218.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,240.92
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	8,240.92	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,240.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,531,459.80

Budget Uses

Expenditure Budget	0002	3,531,459.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,703,083.86
Quality Educator	3111	233,300.27
At Risk Student	3112	44,757.75
Indian Education For All	3113	10,582.65
American Indian Achievement Gap	3114	56,576.00
State Special Education Allowable Cost Payment to Districts	3115	85,603.08
Data For Achievement	3116	10,133.10
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,366,994.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,187.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,240.92
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	3,531,459.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	245,418.00

Budget Uses

Expenditure Budget	0002	245,258.00
Add To Fund Balance	0003	160.00

Transportation Schedule Data

On-Schedule	0005	127,001.47
Contingency	0006	12,700.15
Over-Schedule	0011	105,716.38
Fund Balance for Budget	TFS48	19,352.02
Operating Reserve	0961	19,352.02
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,925.40
State - On-Schedule Transportation Reimbursement	3210	104,776.23
District Tax Levy	1110	105,716.37
District Mills	999	8.03
Total Estimated Revenues to Fund Adopted Budget	0004	245,418.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	529,108.93

Budget Uses

Expenditure Budget	0002	529,108.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,742.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365,742.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,653.07
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	150,713.09
District Mills	999	11.45
Total Estimated Revenues to Fund Adopted Budget	0004	529,108.93

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
136126	2026	35,891.00	0.00	7,178.20	0.00
136127	2026	35,891.00	0.00	7,178.20	0.00
136128	2026	35,891.00	0.00	7,178.20	0.00
136129	2026	35,891.00	0.00	7,178.20	0.00
18641	2026	35,370.00	0.00	7,074.00	0.00
20660	2026	34,695.00	0.00	6,939.00	0.00
20661	2026	34,695.00	0.00	6,939.00	0.00
20662	2026	34,695.00	0.00	6,939.00	0.00
23680	2026	51,367.00	0.00	10,273.40	0.00
18311 E450 CUTAWAY	2025	81,068.15	16,213.63	16,213.63	8,106.81
AB 49653	2024	55,350.00	21,265.47	11,070.00	5,535.00
D34777	2024	30,672.00	11,784.18	6,134.40	6,134.40
THMAS 04208	2023	33,487.99	17,835.71	6,697.60	6,697.60
THOMAS 04206	2023	33,487.99	17,835.71	6,697.60	6,697.60
THOMAS 04207	2023	33,487.99	17,835.71	6,697.60	6,697.60
THOMAS 07184	2023	35,029.84	18,656.90	7,005.97	7,005.97
THOMAS 07185	2023	35,029.84	18,656.90	7,005.97	7,005.97
THOMAS 07186	2023	35,029.84	18,656.90	7,005.97	7,005.97
MCI 067939	2022	197,418.11	154,815.28	39,483.62	39,483.62
77586	2021	24,687.50	29,234.94	4,937.50	4,937.50
77587	2021	26,937.50	31,899.39	5,387.50	5,387.50
85742 BLUE BIRD	2021	28,625.00	28,172.73	5,725.00	5,725.00
85743 BLUE BIRD	2021	28,125.00	27,680.63	5,625.00	5,625.00
85744 BLUE BIRD	2021	28,125.00	27,680.63	5,625.00	5,625.00
SPED SHORT	2021	18,375.00	21,759.68	3,675.00	3,675.00
66190 MCI ACT	2019	167,250.00	231,507.45	33,450.00	19,367.55
3836 CHEVY	2012	18,764.57	28,146.86	N/A	NA
Total					150,713.09

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13 Tuition Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	31,954.00
Add To Fund Balance	0003	46.00
Fund Balance for Budget	TFS48	2,386.84
Unreserved Fund Balance Reappropriated	0970	2,386.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	46.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,567.16
District Mills	999	2.25
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	646,700.00

Budget Uses

Expenditure Budget	0002	645,828.00
Add To Fund Balance	0003	872.00
Fund Balance for Budget	TFS48	65,997.53
Operating Reserve	0961	65,997.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	872.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	645,828.00
Total Estimated Revenues to Fund Adopted Budget	0004	646,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,420.00
Add To Fund Balance	0003	80.00
Fund Balance for Budget	TFS48	3,695.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,695.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	80.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,724.13
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,951.82

Budget Uses

Expenditure Budget	0002	3,926.82
Add To Fund Balance	0003	25.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	957.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	957.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,969.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,951.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	89,805.38

Budget Uses

Expenditure Budget	0002	89,805.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,330.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,330.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	33,475.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	89,805.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
1200

Taxable Value		13,165,348.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	308,575.32

Budget Uses

Expenditure Budget		0002	308,575.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	222,805.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	222,805.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	62,229.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	23,540.07
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	308,575.32

Budget Report
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0795 Rosebud K-12

Submit ID: 0795-04842502

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	22	11,825,211

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chasmine Bell

(Signature) (Date)

Chairperson, School Trustees: Jay Blankenship

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,185,304.28	106,662.86	10%	9.00%	0.00	1,018,838.98	166,465.30	14.08
10 Transportation	240,000.00	48,000.00	20%	20.00%	46,051.29	62,524.64	131,424.07	11.11
11 Bus Depreciation Reserve	119,610.85	0.00	N/A	0.00%	119,610.85	0.00	0.00	0.00
13 Tuition	65,000.00		N/A		3,433.67	0.00	61,566.33	5.21
14 Retirement	155,000.00	31,000.00	20%	20.00%	23,521.21	131,478.79		
17 Adult Education	57,231.16	0.00	35%	0.00%	57,231.16	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,440.37	0.00	N/A	0.00%	25,629.05	811.32	48,000.00	4.06
29 Flexibility	633.87	0.00	N/A	0.00%	633.87	0.00	0.00	0.00
61 Building Reserve	648,941.57	0.00	N/A	0.00%	561,696.57	62,245.00	25,000.00	2.11
Total of All Funds	2,546,162.10	185,662.86			837,807.67	1,275,898.73	432,455.70	36.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD K-6	30 *
M1	ROSEBUD 7-8	14 *
H1	ROSEBUD HS 9-12	22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	479,135.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,816.00
D.	At Risk Student	(I-D)	3,587.60
E.	Indian Education For All	(I-E)	1,724.58
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,651.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,447.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,482.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	926,464.14
C.	Maximum Budget Limit	(II-C)	1,137,126.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	210,662.57
E.	Adopted Budget	(II-E)	1,137,126.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	962,567.98
H.	Maximum Budget Limit	(II-H)	1,185,304.28
I.	Highest Budget Without a Vote	(II-I)	1,185,304.28
J.	Highest Budget	(II-J)	1,185,304.28
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,185,304.28

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			106,662.86
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			106,662.86

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,740.40	3,707.22	10,447.62
B.	Special Education RSBG to Coop	2,246.80	1,235.74	3,482.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,594.88	1,977.18	5,572.06

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	320,535.50	188,358.50	508,894.00
		508,199.50	563,691.50	1,071,891.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	179,394.42	198,983.10	378,377.52
H.	Special Education in BASE@40%	3,594.88	1,977.18	5,572.06
I.	Subsidized BASE Amount	182,989.30	200,960.28	383,949.58
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,185,304.28
	1. BASE Budget Limit	(V-A1)	962,567.98	
	2. Over-BASE Budget	(V-A2)	222,736.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		479,135.28
	1. Direct State Aid Paid By State	(V-B1)	479,135.28	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,816.00
D.	At Risk Student	(V-D)		3,587.60
E.	Indian Education For All	(V-E)		1,724.58
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,651.32

H.	Special Education Allowable Cost Payment	(V-H)		10,447.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,246.19
	1. Actual Non-Levy Revenue	(V-J1)	13,246.19	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		370,703.39
	1. Elementary County BASE Distribution	(V-L1)	176,631.13	
	2. High School County BASE Distribution	(V-L2)	194,072.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		962,567.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		56,271.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	56,271.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,465.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		222,736.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.08
	1. District Property Tax Levy Mills	(V-S1)	14.08	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,185,304.28

Budget Uses

Expenditure Budget	0002	1,185,304.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	479,135.28
Quality Educator	3111	81,816.00
At Risk Student	3112	3,587.60
Indian Education For All	3113	1,724.58
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	10,447.62
Data For Achievement	3116	1,651.32
Elementary County BASE Distribution	2250	176,631.13
High School County BASE Distribution	2260	194,072.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,516.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,729.30
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	56,271.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	166,465.30		
District Tax Levy			1110	166,465.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,185,304.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,840.59
Contingency	0006	5,684.06
Over-Schedule	0011	177,475.35
Fund Balance for Budget	TFS48	94,051.29
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	46,051.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,631.16
State - On-Schedule Transportation Reimbursement	3210	46,893.48
District Tax Levy	1110	131,424.07
District Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	119,610.85

Budget Uses

Expenditure Budget	0002	119,610.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,610.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,610.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	119,610.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,433.67
Unreserved Fund Balance Reappropriated	0970	3,433.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,566.33
District Mills	999	5.21
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,521.21
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	23,521.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,478.79
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,231.16

Budget Uses

Expenditure Budget	0002	57,231.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,231.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,231.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,231.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,440.37

Budget Uses

Expenditure Budget	0002	74,440.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,629.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,629.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	811.32
District Tax Levy	1110	48,000.00
District Mills	999	4.06
Total Estimated Revenues to Fund Adopted Budget	0004	74,440.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	633.87

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	633.87
Fund Balance for Budget	TFS48	633.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	633.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	633.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	648,941.57

Budget Uses

Expenditure Budget		0002	648,941.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	561,696.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	561,696.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	62,245.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.11
Total Estimated Revenues to Fund Adopted Budget		0004	648,941.57

Budget Report
FY 2027

17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	118,981

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	72,116.13	10,024.10	10%	13.90%	9,372.12	62,744.01	0.00	0.00
10 Transportation	827.24	0.00	20%	0.00%	827.24	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,000.00	2,200.00	20%	20.00%	4,469.89	6,530.11		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,170.94	0.00	N/A	0.00%	1,110.16	60.78	0.00	0.00
29 Flexibility	58.90	0.00	N/A	0.00%	58.90	0.00	0.00	0.00
61 Building Reserve	10,000.00	0.00	N/A	0.00%	10,000.00	0.00	0.00	0.00
Total of All Funds	95,173.21	12,224.10			25,838.31	69,334.90	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	36,934.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,064.80
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	75.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	505.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	168.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	72,666.95
C.	Maximum Budget Limit	(II-C)	88,939.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	72,666.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	72,116.13
H.	Maximum Budget Limit	(II-H)	88,877.32
I.	Highest Budget Without a Vote	(II-I)	72,116.13
J.	Highest Budget	(II-J)	88,877.32
K.	Highest Voted Amount	(II-K)	16,761.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	72,116.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		24.10
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	24.10	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,372.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	9,372.12	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,396.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		72,116.13
	1. BASE Budget Limit	(V-A1)	72,116.13	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		36,934.00
	1. Direct State Aid Paid By State	(V-B1)	36,934.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,064.80
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		75.06
H.	Special Education Allowable Cost Payment	(V-H)		505.53
I.	Remaining Fund Balance Available	(V-I)		9,372.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		682.05
	1. Actual Non-Levy Revenue	(V-J1)	682.05	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		19,382.57
	1. Elementary County BASE Distribution	(V-L1)	19,382.57	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		72,116.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

01 General Fund

Adopted Budget	0001	72,116.13

Budget Uses

Expenditure Budget	0002	72,116.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,372.12
Direct State Aid	3110	36,934.00
Quality Educator	3111	5,064.80
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	505.53
Data For Achievement	3116	75.06
Elementary County BASE Distribution	2250	19,382.57
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	682.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
17 Garfield
0394 Ross Elem

Submit ID: 0394-98028491

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	72,116.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

10 Transportation Fund

Adopted Budget	0001	827.24

Budget Uses

Expenditure Budget	0002	827.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	827.24
Fund Balance for Budget	TFS48	827.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	827.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	827.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

14 Retirement Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,669.89
Operating Reserve	0961	2,200.00
Unreserved Fund Balance Reappropriated	0970	4,469.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,530.11
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
17 Garfield
0394 Ross Elem

Submit ID: 0394-98028491

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,170.94

Budget Uses

Expenditure Budget	0002	1,170.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,110.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,110.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	60.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,170.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	58.90

Budget Uses

Expenditure Budget	0002	58.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

17 Garfield

0394 Ross Elem

Submit ID: 0394-98028491

61 Building Reserve Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00

Budget Report
FY 2027

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93577217

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 393	N/A	12,995,807

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93577217

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,075,896.34	208,763.44	10%	6.79%	0.00	2,749,420.60	326,475.74	25.12
10 Transportation	550,000.00	110,000.00	20%	20.00%	104,144.43	203,412.12	242,443.45	18.66
11 Bus Depreciation Reserve	396,774.81	0.00	N/A	0.00%	277,254.81	21,882.56	97,637.44	7.51
13 Tuition	196,194.68		N/A		6,917.68	63,023.87	126,253.13	9.71
14 Retirement	650,000.00	130,000.00	20%	20.00%	227,817.44	422,182.56		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	34,648.21	3,778.28	11,573.51	0.89
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,853.19	0.00	N/A	0.00%	34,541.74	2,311.45	0.00	0.00
29 Flexibility	14,875.84	0.00	N/A	0.00%	9,787.52	5,088.32	0.00	0.00
61 Building Reserve	701,632.55	0.00	N/A	0.00%	607,060.39	69,572.16	25,000.00	1.92
Total of All Funds	5,672,227.41	466,263.44			1,302,172.22	3,540,671.92	829,383.27	63.81

50 Debt Service **Tax Jurisdiction**								
S2014 EL	541,200.00	0.00	20-9-438	0.00%	50,809.90	53,053.40	437,336.70	33.65

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	301 *
M1	ROUNDUP 7-8	92 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,334,273.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	214,046.24
D.	At Risk Student	(I-D)	18,214.86
E.	Indian Education For All	(I-E)	10,269.09
F.	American Indian Achievement Gap	(I-F)	3,328.00
G.	Data For Achievement	(I-G)	9,832.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,370.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,456.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	404
B.	BASE Budget Limit	(II-B)	2,768,669.66
C.	Maximum Budget Limit	(II-C)	3,424,961.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	3,102,211.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,742,354.57
H.	Maximum Budget Limit	(II-H)	3,390,841.63
I.	Highest Budget Without a Vote	(II-I)	3,082,962.37
J.	Highest Budget	(II-J)	3,390,841.63
K.	Highest Voted Amount	(II-K)	307,879.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,075,896.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		208,763.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,763.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,075,896.34
1.	BASE Budget Limit	(V-A1)	2,742,354.57	
2.	Over-BASE Budget	(V-A2)	333,541.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,334,273.55
1.	Direct State Aid Paid By State	(V-B1)	1,334,273.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		214,046.24
D.	At Risk Student	(V-D)		18,214.86
E.	Indian Education For All	(V-E)		10,269.09
F.	American Indian Achievement Gap	(V-F)		3,328.00
G.	Data For Achievement	(V-G)		9,832.86
H.	Special Education Allowable Cost Payment	(V-H)		64,370.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		222,135.17
1.	Actual Non-Levy Revenue	(V-J1)	12,860.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	209,274.92	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		865,883.98
1.	Elementary County BASE Distribution	(V-L1)	865,883.99	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,742,354.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,066.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	7,066.02	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		326,475.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,541.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		25.12
1.	District Property Tax Levy Mills	(V-S1)	25.12	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		25.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,075,896.34

Budget Uses

Expenditure Budget	0002	3,075,896.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,334,273.55
Quality Educator	3111	214,046.24
At Risk Student	3112	18,214.86
Indian Education For All	3113	10,269.09
American Indian Achievement Gap	3114	3,328.00
State Special Education Allowable Cost Payment to Districts	3115	64,370.82
Data For Achievement	3116	9,832.86
Elementary County BASE Distribution	2250	865,883.99
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,713.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,146.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	209,274.92
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,066.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	326,475.74		
District Tax Levy			1110	326,475.74
Total Estimated Revenues to Fund Adopted Budget			0004	3,075,896.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	104,536.17
Contingency	0006	10,453.62
Over-Schedule	0011	435,010.21
Fund Balance for Budget	TFS48	214,144.43
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	104,144.43

Estimated Funding Sources

Coal Gross Proceeds	1123	88,422.33
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,747.44
State - On-Schedule Transportation Reimbursement	3210	86,242.35
District Tax Levy	1110	242,443.45
District Mills	999	18.66
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	396,774.81

Budget Uses

Expenditure Budget	0002	396,774.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	277,254.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277,254.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	21,882.56
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	97,637.44
District Mills	999	7.51
Total Estimated Revenues to Fund Adopted Budget	0004	396,774.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS MCP HANDICAP BUS	2026	42,451.50	0.00	8,490.30	8,490.00
2026 BLUEBIRD VISION	2026	79,750.00	0.00	15,950.00	15,950.00
2024 FREIGHTLINER	2024	86,724.50	17,750.00	17,344.90	17,344.00
2024 THOMAS C2 311 TS	2024	69,750.00	12,750.00	13,950.00	13,950.00
2023 IC CE INTERNATIONAL	2022	52,995.01	30,000.00	10,599.00	10,599.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	38,500.00	8,728.64	8,728.00
BUS #87 2019 FORD EXPEDITITION	2021	24,350.00	4,500.00	4,870.00	4,870.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	35,000.00	8,550.00	8,550.00
BUS #15 2019 IC RE	2018	80,465.16	80,000.00	16,093.03	16,093.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	67,500.00	9,422.96	3,172.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	55,000.00	9,098.74	9,098.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	88,704.00	12,184.00	2,676.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Total					119,520.00

13 Tuition Fund

Adopted Budget	0001	196,194.68

Budget Uses

Expenditure Budget	0002	196,194.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,917.68
Unreserved Fund Balance Reappropriated	0970	6,917.68

Estimated Funding Sources

Coal Gross Proceeds	1123	63,023.87
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,253.13
District Mills	999	9.71
Total Estimated Revenues to Fund Adopted Budget	0004	196,194.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	357,817.44
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	227,817.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	422,182.56
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,148.21
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	34,648.21

Estimated Funding Sources

Coal Gross Proceeds	1123	3,778.28
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,573.51
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,853.19

Budget Uses

Expenditure Budget	0002	36,853.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,541.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,541.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,311.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,853.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,875.84

Budget Uses

Expenditure Budget	0002	14,875.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,787.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,787.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,088.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,875.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

S2014 EL

Taxable Value		12,995,807.00
Adopted Budget	0001	541,200.00

Budget Uses

Expenditure Budget	0002	541,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,809.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,809.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	53,053.40
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	437,336.70
Jurisdiction Mills	999	33.65
Total Estimated Revenues to Fund Adopted Budget	0004	541,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	3,640,000.00	380,000.00	160,800.00	400.00
Total Bond Requirements							541,200.00
Total Debt Service Requirements						0002	541,200.00

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61 Building Reserve Fund

Adopted Budget	0001	701,632.55

Budget Uses

Expenditure Budget	0002	701,632.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	607,060.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	607,060.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	8,186.28
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	61,385.88
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	25,000.00
District Mills	999	1.92
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	701,632.55

Budget Report
FY 2027

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Submit ID: 0606-74558337

0606 Roundup High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	160	13,693,484

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

33 Musselshell

Submit ID: 0606-74558337

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,768,292.42	109,361.50	10%	6.18%	0.00	1,568,553.08	199,739.34	14.59
10 Transportation	515,000.00	103,000.00	20%	20.00%	154,870.57	111,016.83	249,112.60	18.19
11 Bus Depreciation Reserve	476,559.03	0.00	N/A	0.00%	357,039.03	0.00	119,520.00	8.73
13 Tuition	135,815.63		N/A		10,929.63	0.00	124,886.00	9.12
14 Retirement	550,000.00	110,000.00	20%	20.00%	303,435.74	246,564.26		
17 Adult Education	88,000.00	30,800.00	35%	35.00%	76,351.86	0.00	11,648.14	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,999.74	0.00	N/A	0.00%	18,679.17	1,320.57	0.00	0.00
29 Flexibility	32,503.74	0.00	N/A	0.00%	16,490.30	16,013.44	0.00	0.00
61 Building Reserve	444,283.68	0.00	N/A	0.00%	373,279.72	56,503.96	14,500.00	1.06
Total of All Funds	4,030,454.24	353,161.50			1,311,076.02	1,999,972.14	719,406.08	52.54

50 Debt Service **Tax Jurisdiction**								
S2014 HS	185,600.00	0.00	20-9-438	0.00%	29,173.77	44,485.42	111,940.81	8.17

Budget Report
FY 2027

33 Musselshell

Submit ID: 0606-74558337

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 160 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	777,642.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	115,399.52
D.	At Risk Student	(I-D)	7,094.29
E.	Indian Education For All	(I-E)	4,180.80
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	4,003.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,552.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,313.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	169
B.	BASE Budget Limit	(II-B)	1,616,772.02
C.	Maximum Budget Limit	(II-C)	2,008,847.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,537.12
E.	Adopted Budget	(II-E)	1,818,309.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,566,755.30
H.	Maximum Budget Limit	(II-H)	1,936,813.43
I.	Highest Budget Without a Vote	(II-I)	1,770,090.20
J.	Highest Budget	(II-J)	1,936,813.43
K.	Highest Voted Amount	(II-K)	166,723.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,768,292.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		109,361.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		109,361.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,768,292.42
1.	BASE Budget Limit	(V-A1)	1,566,755.30	
2.	Over-BASE Budget	(V-A2)	201,537.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		777,642.77
1.	Direct State Aid Paid By State	(V-B1)	777,642.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		115,399.52
D.	At Risk Student	(V-D)		7,094.29
E.	Indian Education For All	(V-E)		4,180.80
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		4,003.20
H.	Special Education Allowable Cost Payment	(V-H)		28,552.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		366,927.68
1.	Actual Non-Levy Revenue	(V-J1)	6,499.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	360,428.34	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		261,930.31
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	261,930.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,566,755.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,797.78
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,797.78	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		199,739.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,537.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.59
	1. District Property Tax Levy Mills	(V-S1)	14.59	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

33 Musselshell

Submit ID: 0606-74558337

0606 Roundup High School

01 General Fund

Adopted Budget	0001	1,768,292.42

Budget Uses

Expenditure Budget	0002	1,768,292.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	777,642.77
Quality Educator	3111	115,399.52
At Risk Student	3112	7,094.29
Indian Education For All	3113	4,180.80
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	28,552.73
Data For Achievement	3116	4,003.20
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	261,930.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,392.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,106.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	360,428.34
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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0606 Roundup High School

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,797.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	199,739.34		
District Tax Levy			1110	199,739.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,768,292.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	515,000.00

Budget Uses

Expenditure Budget	0002	515,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,924.38
Contingency	0006	10,092.44
Over-Schedule	0011	403,983.18
Fund Balance for Budget	TFS48	257,870.57
Operating Reserve	0961	103,000.00
Unreserved Fund Balance Reappropriated	0970	154,870.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,754.20
State - On-Schedule Transportation Reimbursement	3210	83,262.63
District Tax Levy	1110	249,112.60
District Mills	999	18.19
Total Estimated Revenues to Fund Adopted Budget	0004	515,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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33 Musselshell

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0606 Roundup High School

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	476,559.03

Budget Uses

Expenditure Budget	0002	476,559.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	357,039.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	357,039.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	119,520.00
District Mills	999	8.73
Total Estimated Revenues to Fund Adopted Budget	0004	476,559.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS MCP HANDICAP BUS	2026	42,451.50	0.00	8,490.30	8,490.00
2026 BLUEBIRD VISION	2026	79,750.00	0.00	15,950.00	15,950.00
2024 FREIGHTLINER	2024	86,724.50	17,750.00	17,344.90	17,344.00
2024 THOMAS C2 311 TS	2024	69,750.00	12,750.00	13,950.00	13,950.00
2023 IC CE INTERNATIONAL	2022	52,995.00	30,000.00	10,599.00	10,599.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	38,500.00	8,728.64	8,728.00
BUS #87 2019 FORD EXPEDITION	2021	24,350.00	4,500.00	4,870.00	4,870.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	35,000.00	8,550.00	8,550.00
BUS #15 2019 IC RE	2018	80,465.16	80,000.00	16,093.03	16,093.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	67,500.00	9,422.96	3,172.00
BUS #9 2017 INTERNATIONAL	2017	45,493.72	55,000.00	9,098.74	9,098.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	88,704.00	12,184.00	2,676.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Total					119,520.00

Budget Report
FY 2027

33 Musselshell

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0606 Roundup High School

13 Tuition Fund

Adopted Budget	0001	135,815.63

Budget Uses

Expenditure Budget	0002	135,815.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,929.63
Unreserved Fund Balance Reappropriated	0970	10,929.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	124,886.00
District Mills	999	9.12
Total Estimated Revenues to Fund Adopted Budget	0004	135,815.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0606 Roundup High School

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	413,435.74
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	303,435.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	246,564.26
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,151.86
Operating Reserve	0961	30,800.00
Unreserved Fund Balance Reappropriated	0970	76,351.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,648.14
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,999.74

Budget Uses

Expenditure Budget	0002	19,999.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,679.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,679.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,320.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,999.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

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0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	32,503.74

Budget Uses

Expenditure Budget	0002	32,503.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,490.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,490.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,013.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,503.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

33 Musselshell

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0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		13,693,484.00
Adopted Budget	0001	185,600.00

Budget Uses

Expenditure Budget	0002	185,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,173.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,173.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	44,485.42
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	111,940.81
Jurisdiction Mills	999	8.17
Total Estimated Revenues to Fund Adopted Budget	0004	185,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	1,250,000.00	130,000.00	55,200.00	400.00
Total Bond Requirements							185,600.00
Total Debt Service Requirements						0002	185,600.00

Budget Report
FY 2027

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Submit ID: 0606-74558337

0606 Roundup High School

61 Building Reserve Fund

Adopted Budget		0001	444,283.68

Budget Uses

Expenditure Budget		0002	444,283.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	373,279.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	373,279.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	11,568.96
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,935.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	14,500.00
District Mills		999	1.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	444,283.68

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	* 7	1,396,560

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Terrie Fields

(Signature) (Date)

Chairperson, School Trustees: Trevor Gervais

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	885,106.10	88,510.61	10%	10.00%	68,790.89	610,220.04	206,095.17	147.57
10 Transportation	50,000.00	10,000.00	20%	20.00%	4,348.01	14,201.31	31,450.68	22.52
11 Bus Depreciation Reserve	105,058.55	0.00	N/A	0.00%	90,758.55	0.00	14,300.00	10.24
13 Tuition	35,000.00		N/A		0.00	0.00	35,000.00	25.06
14 Retirement	107,500.00	21,500.00	20%	20.00%	14,944.65	92,555.35		
17 Adult Education	2,196.07	0.00	35%	0.00%	2,196.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,308.82	0.00	N/A	0.00%	2,736.50	572.32	0.00	0.00
29 Flexibility	15,750.63	0.00	N/A	0.00%	15,750.63	0.00	0.00	0.00
61 Building Reserve	368,336.93	0.00	N/A	0.00%	285,346.93	66,392.00	16,598.00	11.88
Total of All Funds	1,572,257.10	120,010.61			484,872.23	783,941.02	303,443.85	217.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	13 *
M1	ROY 7-8	5 *
H1	ROY HS 9-12	7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	336,480.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,024.16
D.	At Risk Student	(I-D)	2,109.09
E.	Indian Education For All	(I-E)	286.38
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	625.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,795.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,123.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	659,429.74
C.	Maximum Budget Limit	(II-C)	813,260.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,192.21
E.	Adopted Budget	(II-E)	863,621.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	679,010.93
H.	Maximum Budget Limit	(II-H)	835,010.57
I.	Highest Budget Without a Vote	(II-I)	885,106.10
J.	Highest Budget	(II-J)	885,106.10
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	885,106.10

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			88,510.61
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			68,790.89
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	68,790.89		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			157,301.50

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	3,135.96	659.84	3,795.80
B.	Special Education RSBG to Coop	954.89	168.51	1,123.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	1,636.34	331.34	1,967.68

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	129,797.40	59,958.50	189,755.90
		317,461.40	435,291.50	752,752.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	112,063.87	153,657.90	265,721.77
H.	Special Education in BASE@40%	1,636.34	331.34	1,967.68
I.	Subsidized BASE Amount	113,700.21	153,989.24	267,689.45
J.	Subsidized BASE Ratio	42%	58%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		885,106.10
	1. BASE Budget Limit	(V-A1)	679,010.93	
	2. Over-BASE Budget	(V-A2)	206,095.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		336,480.55
	1. Direct State Aid Paid By State	(V-B1)	336,480.55	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,024.16
D.	At Risk Student	(V-D)		2,109.09
E.	Indian Education For All	(V-E)		286.38
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		625.50

H.	Special Education Allowable Cost Payment	(V-H)		3,795.80
I.	Remaining Fund Balance Available	(V-I)		68,790.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,847.05
	1. Actual Non-Levy Revenue	(V-J1)	6,847.05	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		192,051.51
	1. Elementary County BASE Distribution	(V-L1)	81,932.28	
	2. High School County BASE Distribution	(V-L2)	110,119.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		679,010.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		206,095.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		206,095.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		147.57
	1. District Property Tax Levy Mills	(V-S1)	147.57	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		147.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

01 General Fund

Adopted Budget	0001	885,106.10

Budget Uses

Expenditure Budget	0002	885,106.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	68,790.89
Direct State Aid	3110	336,480.55
Quality Educator	3111	68,024.16
At Risk Student	3112	2,109.09
Indian Education For All	3113	286.38
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,795.80
Data For Achievement	3116	625.50
Elementary County BASE Distribution	2250	81,932.28
High School County BASE Distribution	2260	110,119.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,847.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
14 Fergus
0280 Roy K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	206,095.17		
District Tax Levy			1110	206,095.17
Total Estimated Revenues to Fund Adopted Budget			0004	885,106.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,201.30
Contingency	0006	0.00
Over-Schedule	0011	35,798.70
Fund Balance for Budget	TFS48	14,348.01
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	4,348.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,550.32
State - On-Schedule Transportation Reimbursement	3210	10,650.99
District Tax Levy	1110	31,450.68
District Mills	999	22.52
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	105,058.55

Budget Uses

Expenditure Budget	0002	105,058.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,758.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,758.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,300.00
District Mills	999	10.24
Total Estimated Revenues to Fund Adopted Budget	0004	105,058.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2025	67,541.04	0.00	13,508.21	0.00
2020FORD EXPEDITION	2020	51,750.00	0.00	10,350.00	0.00
FORD EXPEDITION	2019	59,845.00	0.00	11,969.00	4,550.00
2009 bluebird	2008	71,500.00	61,750.00	14,300.00	9,750.00
1999 bluebird	2006	25,002.00	15,000.44	5,000.40	0.00
BUS E	2002	52,000.00	72,877.88	10,400.00	0.00
Total					14,300.00

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	25.06
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

14 Retirement Fund

Adopted Budget	0001	107,500.00

Budget Uses

Expenditure Budget	0002	107,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,444.65
Operating Reserve	0961	21,500.00
Unreserved Fund Balance Reappropriated	0970	14,944.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	92,555.35
Total Estimated Revenues to Fund Adopted Budget	0004	107,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,196.07

Budget Uses

Expenditure Budget	0002	2,196.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,196.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,196.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,196.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,308.82

Budget Uses

Expenditure Budget	0002	3,308.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,736.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,736.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	572.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,308.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

29 Flexibility Fund

Adopted Budget	0001	15,750.63

Budget Uses

Expenditure Budget	0002	15,750.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,750.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,750.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,750.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-27315475

61 Building Reserve Fund

Adopted Budget	0001	368,336.93

Budget Uses

Expenditure Budget	0002	368,336.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	285,346.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	285,346.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	66,392.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	16,598.00
District Mills	999	11.88
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	11.88
Total Estimated Revenues to Fund Adopted Budget	0004	368,336.93

Budget Report
FY 2027

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-00727908

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 45	19	5,518,481

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toni Herman

(Signature) (Date)

Chairperson, School Trustees: Shane Hooker

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-00727908

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,159,124.79	94,199.49	10%	8.13%	0.00	954,097.15	205,027.64	37.15
10 Transportation	131,187.09	26,237.42	20%	20.00%	39,281.65	37,687.08	54,218.36	9.82
11 Bus Depreciation Reserve	165,438.17	0.00	N/A	0.00%	123,946.17	0.00	41,492.00	7.52
13 Tuition	33,732.27		N/A		71.46	0.00	33,660.81	6.10
14 Retirement	167,000.00	33,400.00	20%	20.00%	33,130.33	133,869.67		
17 Adult Education	8,190.00	2,866.50	35%	35.00%	5,315.47	0.00	2,874.53	0.52
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,217.53	0.00	N/A	0.00%	1,421.20	796.33	0.00	0.00
29 Flexibility	8,336.50	0.00	N/A	0.00%	1,536.63	6,799.87	0.00	0.00
61 Building Reserve	183,105.40	0.00	N/A	0.00%	96,550.40	69,244.00	17,311.00	3.14
Total of All Funds	1,858,331.75	156,703.41			301,253.31	1,202,494.10	354,584.34	64.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-00727908

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	35 *
M1	RYEGATE 7-8	10 *
H1	RYEGATE HS 9-12	19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	467,292.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,673.04
D.	At Risk Student	(I-D)	3,763.71
E.	Indian Education For All	(I-E)	1,672.32
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,601.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,110.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,370.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	870,493.81
C.	Maximum Budget Limit	(II-C)	1,072,517.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	231,356.61
E.	Adopted Budget	(II-E)	1,101,850.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	944,787.67
H.	Maximum Budget Limit	(II-H)	1,159,124.79
I.	Highest Budget Without a Vote	(II-I)	1,159,124.79
J.	Highest Budget	(II-J)	1,159,124.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,159,124.79

Budget Report
FY 2027

19 Golden Valley

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0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,199.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,199.49

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	6,908.91	3,201.69	10,110.60
B.	Special Education RSBG to Coop	2,302.97	1,067.23	3,370.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,684.75	1,707.57	5,392.32

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	319,713.50	162,687.50	482,401.00
		507,377.50	538,020.50	1,045,398.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	179,104.26	189,921.24	369,025.49
H.	Special Education in BASE@40%	3,684.75	1,707.57	5,392.32
I.	Subsidized BASE Amount	182,789.01	191,628.81	374,417.81
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,159,124.79
1.	BASE Budget Limit	(V-A1)	944,787.67	
2.	Over-BASE Budget	(V-A2)	214,337.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		467,292.90
1.	Direct State Aid Paid By State	(V-B1)	467,292.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,673.04
D.	At Risk Student	(V-D)		3,763.71
E.	Indian Education For All	(V-E)		1,672.32
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,601.28

H.	Special Education Allowable Cost Payment	(V-H)		10,110.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,093.81
	1. Actual Non-Levy Revenue	(V-J1)	3,093.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		371,324.01
	1. Elementary County BASE Distribution	(V-L1)	181,273.04	
	2. High School County BASE Distribution	(V-L2)	190,050.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		944,787.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		9,309.48
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	9,309.48	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		205,027.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		214,337.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.15
	1. District Property Tax Levy Mills	(V-S1)	37.15	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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19 Golden Valley

0407 Ryegate K-12 Schools

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01 General Fund

Adopted Budget	0001	1,159,124.79

Budget Uses

Expenditure Budget	0002	1,159,124.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	467,292.90
Quality Educator	3111	85,673.04
At Risk Student	3112	3,763.71
Indian Education For All	3113	1,672.32
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	10,110.60
Data For Achievement	3116	1,601.28
Elementary County BASE Distribution	2250	181,273.04
High School County BASE Distribution	2260	190,050.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,593.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,309.48
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	205,027.64		
District Tax Levy			1110	205,027.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,159,124.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	131,187.09

Budget Uses

Expenditure Budget	0002	131,187.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,260.99
Contingency	0006	3,426.10
Over-Schedule	0011	93,500.00
Fund Balance for Budget	TFS48	65,519.07
Operating Reserve	0961	26,237.42
Unreserved Fund Balance Reappropriated	0970	39,281.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,421.77
State - On-Schedule Transportation Reimbursement	3210	28,265.31
District Tax Levy	1110	54,218.36
District Mills	999	9.82
Total Estimated Revenues to Fund Adopted Budget	0004	131,187.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,438.17

Budget Uses

Expenditure Budget	0002	165,438.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,946.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,946.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,492.00
District Mills	999	7.52
Total Estimated Revenues to Fund Adopted Budget	0004	165,438.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Chevrolet Express	2026	114,000.00	0.00	22,800.00	7,125.00
2025 FORD EXPEDITION (E-BUS)	2025	58,235.09	971.00	11,647.02	5,824.00
2024 FORD EXPEDITION (E-BUS)	2024	60,222.00	18,316.40	12,044.40	6,272.00
2022 Chevy Express	2023	72,500.00	0.00	14,500.00	7,250.00
E-Multi-Purpose Vehicle (E-Bus)	2021	37,780.41	34,114.32	7,556.08	3,890.00
44 passenger big bus	2019	45,300.00	40,986.00	9,060.00	4,746.00
2017 Chevy Bluebird	2018	55,000.00	50,385.00	11,000.00	6,385.00
2014 Chevy Microbird	2014	53,000.00	79,500.00	N/A	NA
Total					41,492.00

Budget Report
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19 Golden Valley
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13 Tuition Fund

Adopted Budget	0001	33,732.27

Budget Uses

Expenditure Budget	0002	33,732.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71.46
Unreserved Fund Balance Reappropriated	0970	71.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,660.81
District Mills	999	6.10
Total Estimated Revenues to Fund Adopted Budget	0004	33,732.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
19 Golden Valley
0407 Ryegate K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	167,000.00

Budget Uses

Expenditure Budget	0002	167,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,530.33
Operating Reserve	0961	33,400.00
Unreserved Fund Balance Reappropriated	0970	33,130.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,869.67
Total Estimated Revenues to Fund Adopted Budget	0004	167,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,190.00

Budget Uses

Expenditure Budget	0002	8,190.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,181.97
Operating Reserve	0961	2,866.50
Unreserved Fund Balance Reappropriated	0970	5,315.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,874.53
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	8,190.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Golden Valley

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,217.53

Budget Uses

Expenditure Budget	0002	2,217.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,421.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,421.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	796.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,217.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,336.50

Budget Uses

Expenditure Budget	0002	8,336.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,536.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,536.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,799.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,336.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0407 Ryegate K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	183,105.40

Budget Uses

Expenditure Budget		0002	183,105.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,550.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,550.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,244.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,311.00
District Mills		999	3.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.14
Total Estimated Revenues to Fund Adopted Budget		0004	183,105.40

Budget Report
FY 2027

36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	42	N/A	4,355,019

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	39	N/A	3,568,308
Non-located - 53 Valley	3	N/A	786,711

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Ann Wilson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	638,497.52	63,849.75	10%	10.00%	38,601.76	429,944.71	169,951.05	39.02
10 Transportation	130,000.00	26,000.00	20%	20.00%	18,806.87	105,592.43	5,600.70	1.29
11 Bus Depreciation Reserve	125,977.99	0.00	N/A	0.00%	85,977.99	15,000.00	25,000.00	5.74
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	16,918.57	93,081.43		
17 Adult Education	40,736.79	0.00	35%	0.00%	40,736.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,775.48	0.00	N/A	0.00%	23,380.56	394.92	0.00	0.00
29 Flexibility	481,638.84	0.00	N/A	0.00%	481,638.84	0.00	0.00	0.00
61 Building Reserve	44,830.00	0.00	N/A	0.00%	0.00	35,864.00	8,966.00	2.06
Total of All Funds	1,595,456.62	111,849.75			706,061.38	679,877.49	209,517.75	48.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	33
M1	SACO 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	216,994.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,964.69
D.	At Risk Student	(I-D)	3,144.00
E.	Indian Education For All	(I-E)	1,097.46
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	1,050.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,323.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,359.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	457,709.84
C.	Maximum Budget Limit	(II-C)	555,540.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	174,674.44
E.	Adopted Budget	(II-E)	632,384.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	468,546.46
H.	Maximum Budget Limit	(II-H)	573,245.23
I.	Highest Budget Without a Vote	(II-I)	638,497.52
J.	Highest Budget	(II-J)	638,497.52
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	638,497.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,849.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		38,601.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	38,601.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,451.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		638,497.52
1.	BASE Budget Limit	(V-A1)	468,546.46	
2.	Over-BASE Budget	(V-A2)	169,951.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,994.55
1.	Direct State Aid Paid By State	(V-B1)	216,994.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,964.69
D.	At Risk Student	(V-D)		3,144.00
E.	Indian Education For All	(V-E)		1,097.46
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		1,050.84
H.	Special Education Allowable Cost Payment	(V-H)		10,323.35
I.	Remaining Fund Balance Available	(V-I)		38,601.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		137,833.81
1.	Elementary County BASE Distribution	(V-L1)	137,833.82	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		468,546.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		169,951.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,951.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.02
	1. District Property Tax Levy Mills	(V-S1)	39.02	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

01 General Fund

Adopted Budget	0001	638,497.52

Budget Uses

Expenditure Budget	0002	638,497.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	38,601.76
Direct State Aid	3110	216,994.55
Quality Educator	3111	57,964.69
At Risk Student	3112	3,144.00
Indian Education For All	3113	1,097.46
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	10,323.35
Data For Achievement	3116	1,050.84
Elementary County BASE Distribution	2250	137,833.82
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	169,951.05		
District Tax Levy			1110	169,951.05
Total Estimated Revenues to Fund Adopted Budget			0004	638,497.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	86,902.20
Contingency	0006	8,690.22
Over-Schedule	0011	34,407.58
Fund Balance for Budget	TFS48	44,806.87
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	18,806.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,898.10
State - On-Schedule Transportation Reimbursement	3210	71,694.33
District Tax Levy	1110	5,600.70
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	125,977.99

Budget Uses

Expenditure Budget	0002	125,977.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,977.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,977.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,000.00
District Mills	999	5.74
Total Estimated Revenues to Fund Adopted Budget	0004	125,977.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE BUS	2026	98,076.83	0.00	19,615.37	8,000.00
2027 IC CE Bus	2026	87,704.40	0.00	17,540.88	8,000.00
2017 IC CE Bus	2017	87,045.43	2,500.00	17,409.09	8,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	7,000.00	18,034.99	8,000.00
International CE	2010	83,670.58	7,000.00	16,734.12	8,000.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,918.57
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	16,918.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,081.43
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.79

Budget Uses

Expenditure Budget	0002	40,736.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,775.48

Budget Uses

Expenditure Budget	0002	23,775.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,380.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,380.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	394.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,775.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	481,638.84

Budget Uses

Expenditure Budget	0002	481,638.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	481,638.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	481,638.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	481,638.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

36 Phillips

1203 Saco Elem

Submit ID: 1203-07206878

61 Building Reserve Fund

Adopted Budget		0001	44,830.00

Budget Uses

Expenditure Budget		0002	44,830.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,864.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,966.00
District Mills		999	2.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	44,830.00

Budget Report
FY 2027

36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	14	3,568,308

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Ann Wilson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	577,398.55	59,789.27	10%	10.35%	57,891.16	379,126.08	140,381.31	39.34
10 Transportation	95,000.00	19,000.00	20%	20.00%	43,475.88	31,864.15	19,659.97	5.51
11 Bus Depreciation Reserve	122,135.57	0.00	N/A	0.00%	103,135.57	0.00	19,000.00	5.32
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	39,968.54	60,031.46		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,843.42	0.00	N/A	0.00%	26,475.07	368.35	0.00	0.00
29 Flexibility	657,945.83	0.00	N/A	0.00%	657,945.83	0.00	0.00	0.00
61 Building Reserve	41,840.00	0.00	N/A	0.00%	0.00	33,472.00	8,368.00	2.35
Total of All Funds	1,635,146.20	98,789.27			942,874.88	504,862.04	187,409.28	52.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	221,365.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,850.99
D.	At Risk Student	(I-D)	1,685.93
E.	Indian Education For All	(I-E)	365.82
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	350.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	442,511.47
C.	Maximum Budget Limit	(II-C)	543,215.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,019.59
E.	Adopted Budget	(II-E)	582,531.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	437,017.24
H.	Maximum Budget Limit	(II-H)	536,848.72
I.	Highest Budget Without a Vote	(II-I)	577,398.55
J.	Highest Budget	(II-J)	587,417.66
K.	Highest Voted Amount	(II-K)	10,019.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	577,398.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,739.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,049.41
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,049.41	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		57,891.16
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	57,891.16	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		117,680.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		577,398.55
	1. BASE Budget Limit	(V-A1)	437,017.24	
	2. Over-BASE Budget	(V-A2)	140,381.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		221,365.80
	1. Direct State Aid Paid By State	(V-B1)	221,365.80	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,850.99
D.	At Risk Student	(V-D)		1,685.93
E.	Indian Education For All	(V-E)		365.82
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		350.28
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		57,891.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		117,822.16
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	117,822.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		437,017.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		140,381.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,381.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		39.34
	1. District Property Tax Levy Mills	(V-S1)	39.34	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		39.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

01 General Fund

Adopted Budget	0001	577,398.55

Budget Uses

Expenditure Budget	0002	577,398.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	57,891.16
Direct State Aid	3110	221,365.80
Quality Educator	3111	35,850.99
At Risk Student	3112	1,685.93
Indian Education For All	3113	365.82
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	350.28
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	117,822.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	140,381.31		
District Tax Levy			1110	140,381.31
Total Estimated Revenues to Fund Adopted Budget			0004	577,398.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027
36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,967.40
Contingency	0006	2,896.74
Over-Schedule	0011	63,135.86
Fund Balance for Budget	TFS48	62,475.88
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	43,475.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,966.03
State - On-Schedule Transportation Reimbursement	3210	23,898.12
District Tax Levy	1110	19,659.97
District Mills	999	5.51
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	122,135.57

Budget Uses

Expenditure Budget	0002	122,135.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,135.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,135.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	19,000.00
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	122,135.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE BUS	2026	32,692.28	0.00	6,538.46	2,000.00
2027 IC CE BUS	2026	58,469.60	0.00	11,693.92	5,000.00
2017 IC CE Bus	2017	29,015.14	10,000.00	5,803.03	2,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	7,000.00	18,034.99	5,000.00
International CE	2010	83,670.58	7,000.00	16,734.12	5,000.00
Total					19,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,968.54
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	39,968.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,031.46
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,843.42

Budget Uses

Expenditure Budget	0002	26,843.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,475.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,475.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	368.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,843.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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0657 Saco H S

Submit ID: 0657-03187796

29 Flexibility Fund

Adopted Budget	0001	657,945.83

Budget Uses

Expenditure Budget	0002	657,945.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	657,945.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	657,945.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	657,945.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0657 Saco H S

Submit ID: 0657-03187796

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

36 Phillips

0657 Saco H S

Submit ID: 0657-03187796

61 Building Reserve Fund

Adopted Budget		0001	41,840.00

Budget Uses

Expenditure Budget		0002	41,840.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,472.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,368.00
District Mills		999	2.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	41,840.00

Budget Report
FY 2027

42 Richland

0747 Savage Elem

Submit ID: 0747-57408347

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 92	N/A	2,381,349

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	89	N/A	2,160,226
Non-located - 11 Dawson	3	N/A	221,123

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0747 Savage Elem

Submit ID: 0747-57408347

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	974,899.98	97,490.00	10%	10.00%	630.93	784,033.35	190,235.70	79.89
10 Transportation	94,000.00	18,800.00	20%	20.00%	7,616.21	33,000.00	53,383.79	22.42
11 Bus Depreciation Reserve	124,437.02	0.00	N/A	0.00%	87,476.02	0.00	36,961.00	15.52
13 Tuition	121,434.89		N/A		2,434.89	0.00	119,000.00	49.97
14 Retirement	136,600.00	27,320.00	20%	20.00%	8,198.82	128,401.18		
17 Adult Education	12,352.41	0.00	35%	0.00%	12,352.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,979.20	0.00	N/A	0.00%	17,917.83	661.37	19,400.00	8.15
29 Flexibility	32,439.58	0.00	N/A	0.00%	11,719.79	20,719.79	0.00	0.00
61 Building Reserve	84,725.74	0.00	N/A	0.00%	33,800.74	40,740.00	10,185.00	4.28
Total of All Funds	1,618,868.82	143,610.00			182,147.64	1,007,555.69	429,165.49	180.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0747 Savage Elem

Submit ID: 0747-57408347

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	70 *
M1	SAVAGE 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	377,227.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,997.92
D.	At Risk Student	(I-D)	2,083.71
E.	Indian Education For All	(I-E)	1,514.85
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	2,301.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,018.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,830.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	792,268.03
C.	Maximum Budget Limit	(II-C)	972,159.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,891.68
E.	Adopted Budget	(II-E)	972,159.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	784,664.28
H.	Maximum Budget Limit	(II-H)	965,955.74
I.	Highest Budget Without a Vote	(II-I)	964,555.96
J.	Highest Budget	(II-J)	974,899.98
K.	Highest Voted Amount	(II-K)	10,344.02
L.	Amount Approved on Ballot by Voters	(II-L)	10,344.02
M.	Adopted Budget	(II-M)	974,899.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,490.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		630.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	630.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,120.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		974,899.98
1.	BASE Budget Limit	(V-A1)	784,664.28	
2.	Over-BASE Budget	(V-A2)	190,235.70	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		377,227.55
1.	Direct State Aid Paid By State	(V-B1)	377,227.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,997.92
D.	At Risk Student	(V-D)		2,083.71
E.	Indian Education For All	(V-E)		1,514.85
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		2,301.84
H.	Special Education Allowable Cost Payment	(V-H)		16,018.65
I.	Remaining Fund Balance Available	(V-I)		630.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,164.19
1.	Actual Non-Levy Revenue	(V-J1)	6,164.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		299,444.64
1.	Elementary County BASE Distribution	(V-L1)	299,444.64	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		784,664.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,235.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,235.70

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		79.89
	1. District Property Tax Levy Mills	(V-S1)	79.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		79.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
42 Richland
0747 Savage Elem

Submit ID: 0747-57408347

01 General Fund

Adopted Budget	0001	974,899.98

Budget Uses

Expenditure Budget	0002	974,899.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	630.93
Direct State Aid	3110	377,227.55
Quality Educator	3111	77,997.92
At Risk Student	3112	2,083.71
Indian Education For All	3113	1,514.85
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	16,018.65
Data For Achievement	3116	2,301.84
Elementary County BASE Distribution	2250	299,444.64
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,164.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	190,235.70		
District Tax Levy			1110	190,235.70
Total Estimated Revenues to Fund Adopted Budget			0004	974,899.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	94,000.00

Budget Uses

Expenditure Budget	0002	94,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,000.00
Contingency	0006	0.00
Over-Schedule	0011	61,000.00
Fund Balance for Budget	TFS48	26,416.21
Operating Reserve	0961	18,800.00
Unreserved Fund Balance Reappropriated	0970	7,616.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	24,750.00
District Tax Levy	1110	53,383.79
District Mills	999	22.42
Total Estimated Revenues to Fund Adopted Budget	0004	94,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	124,437.02

Budget Uses

Expenditure Budget	0002	124,437.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,476.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,476.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,961.00
District Mills	999	15.52
Total Estimated Revenues to Fund Adopted Budget	0004	124,437.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 ELHART COACH MODEL: ECII	2025	59,830.00	11,966.00	11,966.00	11,966.00
2013 MCI J4500	2019	124,975.00	74,985.00	24,995.00	24,995.00
Total					36,961.00

Budget Report
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Submit ID: 0747-57408347

13 Tuition Fund

Adopted Budget	0001	121,434.89

Budget Uses

Expenditure Budget	0002	121,434.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,434.89
Unreserved Fund Balance Reappropriated	0970	2,434.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,000.00
District Mills	999	49.97
Total Estimated Revenues to Fund Adopted Budget	0004	121,434.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

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14 Retirement Fund

Adopted Budget	0001	136,600.00

Budget Uses

Expenditure Budget	0002	136,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,518.82
Operating Reserve	0961	27,320.00
Unreserved Fund Balance Reappropriated	0970	8,198.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,401.18
Total Estimated Revenues to Fund Adopted Budget	0004	136,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0747-57408347

17 Adult Education Fund

Adopted Budget	0001	12,352.41

Budget Uses

Expenditure Budget	0002	12,352.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,352.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,352.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,352.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,979.20

Budget Uses

Expenditure Budget	0002	37,979.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,917.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,917.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	661.37
District Tax Levy	1110	19,400.00
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	37,979.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	32,439.58

Budget Uses

Expenditure Budget	0002	32,439.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,719.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,719.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,719.79
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,439.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

0747 Savage Elem

Submit ID: 0747-57408347

61 Building Reserve Fund

Adopted Budget	0001	84,725.74

Budget Uses

Expenditure Budget	0002	84,725.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,800.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,800.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	40,740.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	10,185.00
District Mills	999	4.28
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	4.28
Total Estimated Revenues to Fund Adopted Budget	0004	84,725.74

Budget Report
FY 2027

42 Richland

0748 Savage H S

Submit ID: 0748-07284396

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	45	3,637,137

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0748 Savage H S

Submit ID: 0748-07284396

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	830,034.74	82,587.21	10%	9.95%	0.00	670,970.70	159,064.04	43.73
10 Transportation	90,000.00	18,000.00	20%	20.00%	7,170.42	33,000.00	49,829.58	13.70
11 Bus Depreciation Reserve	131,887.29	0.00	N/A	0.00%	94,926.29	0.00	36,961.00	10.16
13 Tuition	9,105.00		N/A		0.00	0.00	9,105.00	2.50
14 Retirement	140,000.00	22,420.68	20%	16.01%	0.00	140,000.00		
17 Adult Education	12,322.48	0.00	35%	0.00%	12,322.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	83,148.91	0.00	N/A	0.00%	43,983.37	565.54	38,600.00	10.61
29 Flexibility	1,686,294.65	0.00	N/A	0.00%	586,294.65	1,100,000.00	0.00	0.00
61 Building Reserve	102,356.30	0.00	N/A	0.00%	57,526.30	35,864.00	8,966.00	2.47
Total of All Funds	3,085,149.37	123,007.89			802,223.51	1,980,400.24	302,525.62	83.17

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0748 Savage H S

Submit ID: 0748-07284396

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	339,877.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,531.28
D.	At Risk Student	(I-D)	1,449.99
E.	Indian Education For All	(I-E)	1,022.76
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,125.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,128.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,527.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	645,488.79
C.	Maximum Budget Limit	(II-C)	797,794.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	152,305.55
E.	Adopted Budget	(II-E)	797,794.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	670,970.70
H.	Maximum Budget Limit	(II-H)	830,034.74
I.	Highest Budget Without a Vote	(II-I)	830,034.74
J.	Highest Budget	(II-J)	830,034.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	830,034.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			82,587.21
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			82,587.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			830,034.74
	1. BASE Budget Limit	(V-A1)	670,970.70		
	2. Over-BASE Budget	(V-A2)	159,064.04		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			339,877.79
	1. Direct State Aid Paid By State	(V-B1)	339,877.79		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			44,531.28
D.	At Risk Student	(V-D)			1,449.99
E.	Indian Education For All	(V-E)			1,022.76
F.	American Indian Achievement Gap	(V-F)			768.00
G.	Data For Achievement	(V-G)			1,125.90
H.	Special Education Allowable Cost Payment	(V-H)			9,128.08
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			5,222.78
	1. Actual Non-Levy Revenue	(V-J1)	5,222.78		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			267,844.12
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	267,844.12		
M.	**Subtotal of BASE Budget Revenue	(V-M)			670,970.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		159,064.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		159,064.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		43.73
	1. District Property Tax Levy Mills	(V-S1)	43.73	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		43.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0748 Savage H S

Submit ID: 0748-07284396

01 General Fund

Adopted Budget	0001	830,034.74

Budget Uses

Expenditure Budget	0002	830,034.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	339,877.79
Quality Educator	3111	44,531.28
At Risk Student	3112	1,449.99
Indian Education For All	3113	1,022.76
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	9,128.08
Data For Achievement	3116	1,125.90
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	267,844.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,222.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	159,064.04		
District Tax Levy			1110	159,064.04
Total Estimated Revenues to Fund Adopted Budget			0004	830,034.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,000.00
Contingency	0006	0.00
Over-Schedule	0011	57,000.00
Fund Balance for Budget	TFS48	25,170.42
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	7,170.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	24,750.00
District Tax Levy	1110	49,829.58
District Mills	999	13.70
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	131,887.29

Budget Uses

Expenditure Budget	0002	131,887.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,926.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,926.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,961.00
District Mills	999	10.16
Total Estimated Revenues to Fund Adopted Budget	0004	131,887.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 ELKHART COACH MODEL: ECII	2025	59,830.00	11,966.00	11,966.00	11,966.00
2013 MCI J4500	2019	124,975.00	74,985.00	24,995.00	24,995.00
Total					36,961.00

Budget Report
FY 2027

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13 Tuition Fund

Adopted Budget	0001	9,105.00

Budget Uses

Expenditure Budget	0002	9,105.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,105.00
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	9,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,420.68
Operating Reserve	0961	22,420.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	12,322.48

Budget Uses

Expenditure Budget	0002	12,322.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,322.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,322.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,322.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	83,148.91

Budget Uses

Expenditure Budget	0002	83,148.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,983.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,983.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	565.54
District Tax Levy	1110	38,600.00
District Mills	999	10.61
Total Estimated Revenues to Fund Adopted Budget	0004	83,148.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	1,686,294.65

Budget Uses

Expenditure Budget	0002	1,686,294.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	586,294.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	586,294.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,686,294.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 0748-07284396

61 Building Reserve Fund

Adopted Budget		0001	102,356.30

Budget Uses

Expenditure Budget		0002	102,356.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,526.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57,526.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,864.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,966.00
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	102,356.30

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 199	86	6,777,229

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Tim Tande

(Signature) (Date)

County Superintendent: Dottie Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,048,420.30	304,842.03	10%	10.00%	8,585.79	2,467,894.36	571,940.15	84.39
10 Transportation	345,000.00	34,500.00	20%	10.00%	33,057.88	231,546.08	80,396.04	11.86
11 Bus Depreciation Reserve	301,074.35	0.00	N/A	0.00%	110,738.55	0.00	190,335.80	28.08
13 Tuition	10,659.78		N/A		145.16	0.00	10,514.62	1.55
14 Retirement	412,236.43	61,835.47	20%	15.00%	30,506.42	381,730.01		
17 Adult Education	6,197.31	0.00	35%	0.00%	6,197.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,501.28	0.00	N/A	0.00%	11,501.28	2,079.81	47,920.19	7.07
29 Flexibility	63,178.95	0.00	N/A	0.00%	45,474.51	17,704.44	0.00	0.00
61 Building Reserve	501,739.33	0.00	N/A	0.00%	288,619.33	90,496.00	122,624.00	18.10
Total of All Funds	4,750,007.73	401,177.50			534,826.23	3,191,450.70	1,023,730.80	151.05

50 Debt Service **Tax Jurisdiction**								
Daniels Jurisdiction	148,700.00	0.00	20-9-438	0.00%	49,586.51	0.00	99,113.49	14.62

Budget Report
FY 2027

10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	149 *
M1	SCOBEY 7-8	50 *
H1	SCOBEY HS 9-12	86

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,216,028.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	194,800.00
D.	At Risk Student	(I-D)	4,366.88
E.	Indian Education For All	(I-E)	7,447.05
F.	American Indian Achievement Gap	(I-F)	6,912.00
G.	Data For Achievement	(I-G)	7,130.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,003.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,334.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	288
B.	BASE Budget Limit	(II-B)	2,414,944.89
C.	Maximum Budget Limit	(II-C)	2,982,505.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	567,560.29
E.	Adopted Budget	(II-E)	2,982,505.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,467,533.15
H.	Maximum Budget Limit	(II-H)	3,048,420.30
I.	Highest Budget Without a Vote	(II-I)	3,044,040.44
J.	Highest Budget	(II-J)	3,048,420.30
K.	Highest Voted Amount	(II-K)	4,379.86
L.	Amount Approved on Ballot by Voters	(II-L)	15,000.00
M.	Adopted Budget	(II-M)	3,048,420.30

Budget Report
FY 2027
10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		304,842.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,585.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,585.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		313,427.82

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	31,511.37	14,491.86	46,003.23
B.	Special Education RSBG to Coop	10,503.79	4,830.62	15,334.41
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,806.06	7,728.99	24,535.06
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,422,491.30	734,934.50	2,157,425.80
		1,610,155.30	1,110,267.50	2,720,422.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	568,384.82	391,924.43	960,309.25
H.	Special Education in BASE@40%	16,806.06	7,728.99	24,535.06
I.	Subsidized BASE Amount	585,190.88	399,653.42	984,844.31
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,048,420.30
1.	BASE Budget Limit	(V-A1)	2,467,533.15	
2.	Over-BASE Budget	(V-A2)	580,887.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,216,028.99
1.	Direct State Aid Paid By State	(V-B1)	1,216,028.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		194,800.00
D.	At Risk Student	(V-D)		4,366.88
E.	Indian Education For All	(V-E)		7,447.05
F.	American Indian Achievement Gap	(V-F)		6,912.00
G.	Data For Achievement	(V-G)		7,130.70

H.	Special Education Allowable Cost Payment	(V-H)		46,003.23
I.	Remaining Fund Balance Available	(V-I)		8,585.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,732.87
	1. Actual Non-Levy Revenue	(V-J1)	1,732.87	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		974,525.64
	1. Elementary County BASE Distribution	(V-L1)	579,102.87	
	2. High School County BASE Distribution	(V-L2)	395,422.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,467,533.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,947.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	8,947.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		571,940.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		580,887.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		84.39
	1. District Property Tax Levy Mills	(V-S1)	84.39	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		84.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

01 General Fund

Adopted Budget	0001	3,048,420.30

Budget Uses

Expenditure Budget	0002	3,048,420.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,585.79
Direct State Aid	3110	1,216,028.99
Quality Educator	3111	194,800.00
At Risk Student	3112	4,366.88
Indian Education For All	3113	7,447.05
American Indian Achievement Gap	3114	6,912.00
State Special Education Allowable Cost Payment to Districts	3115	46,003.23
Data For Achievement	3116	7,130.70
Elementary County BASE Distribution	2250	579,102.87
High School County BASE Distribution	2260	395,422.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,732.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,947.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	571,940.15		
District Tax Levy			1110	571,940.15
Total Estimated Revenues to Fund Adopted Budget			0004	3,048,420.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	345,000.00

Budget Uses

Expenditure Budget	0002	345,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	210,496.44
Contingency	0006	21,049.64
Over-Schedule	0011	113,453.92
Fund Balance for Budget	TFS48	67,557.88
Operating Reserve	0961	34,500.00
Unreserved Fund Balance Reappropriated	0970	33,057.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	57,886.52
State - On-Schedule Transportation Reimbursement	3210	173,659.56
District Tax Levy	1110	80,396.04
District Mills	999	11.86
Total Estimated Revenues to Fund Adopted Budget	0004	345,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	301,074.35

Budget Uses

Expenditure Budget	0002	301,074.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,738.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,738.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	190,335.80
District Mills	999	28.08
Total Estimated Revenues to Fund Adopted Budget	0004	301,074.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 KSIR M2-450 Cruiser	2026	385,900.00	0.00	77,180.00	75,000.00
2024 Ford Expedition	2025	61,000.00	10,000.00	12,200.00	12,200.00
2024 Ford Expedition Max	2024	71,000.00	24,200.00	14,200.00	14,200.00
2022 Ford Expedition	2023	68,000.00	37,200.00	13,600.00	13,600.00
2013 Ford FE350	2022	40,000.00	24,000.00	8,000.00	0.00
2022 Thomas Minotour O51MS	2022	71,005.00	54,603.00	14,201.00	14,201.00
2007 MCI J4500 Activity	2018	275,000.00	255,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	38,400.00	6,480.00	0.00
2017 Thomas 051MS	2018	70,444.00	99,531.20	14,088.80	6,134.80
2016 International 54 pass IC	2016	95,000.00	142,500.00	N/A	NA
2013 Chevrolet Bluebird Microbus	2015	35,900.00	53,850.00	N/A	NA
2015 Thomas Minotour Bus	2015	63,647.00	95,470.50	N/A	NA
2012 Bluebird Vision	2011	82,000.00	123,000.00	N/A	NA
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					190,335.80

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

13 Tuition Fund

Adopted Budget	0001	10,659.78

Budget Uses

Expenditure Budget	0002	10,659.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145.16
Unreserved Fund Balance Reappropriated	0970	145.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,514.62
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	10,659.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

14 Retirement Fund

Adopted Budget	0001	412,236.43

Budget Uses

Expenditure Budget	0002	412,236.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,341.89
Operating Reserve	0961	61,835.47
Unreserved Fund Balance Reappropriated	0970	30,506.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	381,730.01
Total Estimated Revenues to Fund Adopted Budget	0004	412,236.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,197.31

Budget Uses

Expenditure Budget	0002	6,197.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,197.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,197.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,197.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-42182695

28 Technology Fund

Adopted Budget	0001	61,501.28

Budget Uses

Expenditure Budget	0002	61,501.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,501.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,501.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,079.81
District Tax Levy	1110	47,920.19
District Mills	999	7.07
Total Estimated Revenues to Fund Adopted Budget	0004	61,501.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	63,178.95

Budget Uses

Expenditure Budget	0002	63,178.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,474.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,474.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,704.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,178.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

50 Debt Service Fund
Daniels Jurisdiction

Taxable Value		6,777,229.00
Adopted Budget	0001	148,700.00

Budget Uses

Expenditure Budget	0002	148,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,586.51
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,586.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,113.49
Jurisdiction Mills	999	14.62
Total Estimated Revenues to Fund Adopted Budget	0004	148,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	490,000.00	50,000.00	21,600.00	250.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	490,000.00	50,000.00	21,600.00	250.00
Total Bond Requirements							143,700.00

SIDs

Issue Type	Amount
Elementary	2,500.00
High School	2,500.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	148,700.00

Budget Report
FY 2027

10 Daniels

Submit ID: 0194-42182695

0194 Scobey K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	501,739.33

Budget Uses

Expenditure Budget		0002	501,739.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	288,619.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	288,619.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	90,496.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	122,624.00
District Mills		999	18.10
Building Reserve Voted Mills		0134	14.76
Building Reserve Permissive Mills		0135	3.34
Total Estimated Revenues to Fund Adopted Budget		0004	501,739.33

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	5	612	100,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-61279381

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 157	N/A	18,669,856

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Jody "Doc" Welter

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-61279381

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,773,975.83	116,199.68	10%	6.55%	0.00	1,330,998.95	442,976.88	23.73
10 Transportation	126,000.00	12,672.18	20%	10.06%	0.00	43,935.08	82,064.92	4.40
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	59,013.00		N/A		0.00	0.00	59,013.00	3.16
14 Retirement	260,000.00	26,980.04	20%	10.38%	0.00	260,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,328.42	0.00	N/A	0.00%	8,866.01	1,113.41	18,349.00	0.98
29 Flexibility	9,416.17	0.00	N/A	0.00%	9,416.17	0.00	0.00	0.00
61 Building Reserve	67,499.95	0.00	N/A	0.00%	7,719.95	42,557.16	17,222.84	0.92
Total of All Funds	2,324,233.37	155,851.90			26,002.13	1,678,604.60	619,626.64	33.19

50 Debt Service Tax Jurisdiction								
0597	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0597-61279381

0597 Seeley Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	120 *
M1	SEELEY LAKE 7-8	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	583,693.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,905.60
D.	At Risk Student	(I-D)	10,020.90
E.	Indian Education For All	(I-E)	4,102.41
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	3,928.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,603.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,639.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	172
B.	BASE Budget Limit	(II-B)	1,414,954.05
C.	Maximum Budget Limit	(II-C)	1,795,915.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	354,671.80
E.	Adopted Budget	(II-E)	1,769,625.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,320,970.95
H.	Maximum Budget Limit	(II-H)	1,675,055.44
I.	Highest Budget Without a Vote	(II-I)	1,685,670.75
J.	Highest Budget	(II-J)	1,773,975.83
K.	Highest Voted Amount	(II-K)	88,305.08
L.	Amount Approved on Ballot by Voters	(II-L)	88,305.88
M.	Adopted Budget	(II-M)	1,773,975.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		116,199.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		116,199.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,773,975.83
1.	BASE Budget Limit	(V-A1)	1,320,970.95	
2.	Over-BASE Budget	(V-A2)	453,004.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		583,693.49
1.	Direct State Aid Paid By State	(V-B1)	583,693.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,905.60
D.	At Risk Student	(V-D)		10,020.90
E.	Indian Education For All	(V-E)		4,102.41
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		3,928.14
H.	Special Education Allowable Cost Payment	(V-H)		86,603.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,732.60
1.	Actual Non-Levy Revenue	(V-J1)	7,732.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		490,912.49
1.	Elementary County BASE Distribution	(V-L1)	490,912.49	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,320,970.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,028.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	10,028.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		442,976.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		453,004.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.73
	1. District Property Tax Levy Mills	(V-S1)	23.73	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-61279381

01 General Fund

Adopted Budget	0001	1,773,975.83

Budget Uses

Expenditure Budget	0002	1,773,975.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	583,693.49
Quality Educator	3111	130,905.60
At Risk Student	3112	10,020.90
Indian Education For All	3113	4,102.41
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	86,603.32
Data For Achievement	3116	3,928.14
Elementary County BASE Distribution	2250	490,912.49
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,732.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,028.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	442,976.88		
District Tax Levy			1110	442,976.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,773,975.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	126,000.00

Budget Uses

Expenditure Budget	0002	126,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,940.99
Contingency	0006	3,994.10
Over-Schedule	0011	82,064.91
Fund Balance for Budget	TFS48	12,672.18
Operating Reserve	0961	12,672.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,983.77
State - On-Schedule Transportation Reimbursement	3210	32,951.31
District Tax Levy	1110	82,064.92
District Mills	999	4.40
Total Estimated Revenues to Fund Adopted Budget	0004	126,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	59,013.00

Budget Uses

Expenditure Budget	0002	59,013.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,013.00
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	59,013.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,980.04
Operating Reserve	0961	26,980.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	28,328.42

Budget Uses

Expenditure Budget	0002	28,328.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,866.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,866.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,113.41
District Tax Levy	1110	18,349.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	28,328.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	9,416.17

Budget Uses

Expenditure Budget	0002	9,416.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,416.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,416.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,416.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0597 Seeley Lake Elem

Submit ID: 0597-61279381

50 Debt Service Fund

0597

Taxable Value		18,669,856.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0597-61279381

0597 Seeley Lake Elem

61 Building Reserve Fund

Adopted Budget	0001	67,499.95

Budget Uses

Expenditure Budget	0002	67,499.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,719.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,719.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	42,557.16
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	17,222.84
District Mills	999	0.92
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	67,499.95

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	426	N/A	8,984,903

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,785,901.82	380,498.96	10%	10.05%	182,339.30	3,003,962.42	599,600.10	66.73
10 Transportation	200,000.00	40,000.00	20%	20.00%	48,375.83	11,000.00	140,624.17	15.65
11 Bus Depreciation Reserve	90,216.72	0.00	N/A	0.00%	45,785.79	0.00	44,430.93	4.95
13 Tuition	200,000.00		N/A		61,575.98	0.00	138,424.02	15.41
14 Retirement	450,000.00	83,427.00	20%	18.54%	0.00	450,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,589.43	0.00	N/A	0.00%	0.00	2,589.43	50,000.00	5.56
29 Flexibility	5,884.61	0.00	N/A	0.00%	5,884.61	0.00	0.00	0.00
61 Building Reserve	108,647.01	0.00	N/A	0.00%	20,002.01	58,645.00	30,000.00	3.34
Total of All Funds	4,893,239.59	503,925.96			363,963.52	3,526,196.85	1,003,079.22	111.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	300
E2	CAM ROSE K-8	37
M1	SHELBY 7-8	89

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,458,446.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	285,756.02
D.	At Risk Student	(I-D)	20,976.10
E.	Indian Education For All	(I-E)	11,131.38
F.	American Indian Achievement Gap	(I-F)	14,592.00
G.	Data For Achievement	(I-G)	10,658.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,058.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,928.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	423
B.	BASE Budget Limit	(II-B)	2,944,943.71
C.	Maximum Budget Limit	(II-C)	3,625,052.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	673,227.71
E.	Adopted Budget	(II-E)	3,618,171.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,072,161.23
H.	Maximum Budget Limit	(II-H)	3,785,901.82
I.	Highest Budget Without a Vote	(II-I)	3,785,901.82
J.	Highest Budget	(II-J)	3,785,901.82
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,785,901.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		378,590.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,908.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,908.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		182,339.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	114,140.48	
2.	Remaining Fund Balance Available (970b)	(III-D2)	68,198.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		562,838.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,785,901.82
1.	BASE Budget Limit	(V-A1)	3,072,161.23	
2.	Over-BASE Budget	(V-A2)	713,740.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,458,446.04
1.	Direct State Aid Paid By State	(V-B1)	1,458,446.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		285,756.02
D.	At Risk Student	(V-D)		20,976.10
E.	Indian Education For All	(V-E)		11,131.38
F.	American Indian Achievement Gap	(V-F)		14,592.00
G.	Data For Achievement	(V-G)		10,658.52
H.	Special Education Allowable Cost Payment	(V-H)		78,058.29
I.	Remaining Fund Balance Available	(V-I)		68,198.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,976.74
1.	Actual Non-Levy Revenue	(V-J1)	33,976.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		976,226.84
1.	Elementary County BASE Distribution	(V-L1)	1,090,367.33	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,958,020.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		114,140.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	114,140.48	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		599,600.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		713,740.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		66.73
	1. District Property Tax Levy Mills	(V-S1)	66.73	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		66.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

01 General Fund

Adopted Budget	0001	3,785,901.82

Budget Uses

Expenditure Budget	0002	3,785,901.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	182,339.30
Direct State Aid	3110	1,458,446.04
Quality Educator	3111	285,756.02
At Risk Student	3112	20,976.10
Indian Education For All	3113	11,131.38
American Indian Achievement Gap	3114	14,592.00
State Special Education Allowable Cost Payment to Districts	3115	78,058.29
Data For Achievement	3116	10,658.52
Elementary County BASE Distribution	2250	1,090,367.33
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,860.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	16,116.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
51 Toole
0910 Shelby Elem

Submit ID: 0910-60286892

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	599,600.10		
District Tax Levy			1110	599,600.10
Total Estimated Revenues to Fund Adopted Budget			0004	3,785,901.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,000.00
Contingency	0006	1,000.00
Over-Schedule	0011	189,000.00
Fund Balance for Budget	TFS48	88,375.83
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	48,375.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,750.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	140,624.17
District Mills	999	15.65
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	90,216.72

Budget Uses

Expenditure Budget	0002	90,216.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,785.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,785.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	44,430.93
District Mills	999	4.95
Total Estimated Revenues to Fund Adopted Budget	0004	90,216.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BB VISION GAS YELLOWBIRD BUS	2026	84,600.00	0.00	16,920.00	16,920.00
2022 THOMAS 251TS BUS	2023	78,900.00	47,340.00	15,780.00	15,780.00
2023 ICRP BUS	2023	58,654.63	35,192.79	11,730.93	11,730.93
2017 1 TON BUS	2017	44,375.00	66,562.50	N/A	NA
BLUEBIRD 4418	2013	43,750.00	65,625.00	N/A	NA
2012 Route Bus 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					44,430.93

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,575.98
Unreserved Fund Balance Reappropriated	0970	61,575.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,424.02
District Mills	999	15.41
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
51 Toole

Submit ID: 0910-60286892

0910 Shelby Elem

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,427.00
Operating Reserve	0961	83,427.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	450,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,589.43

Budget Uses

Expenditure Budget	0002	52,589.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,589.43
District Tax Levy	1110	50,000.00
District Mills	999	5.56
Total Estimated Revenues to Fund Adopted Budget	0004	52,589.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

29 Flexibility Fund

Adopted Budget	0001	5,884.61

Budget Uses

Expenditure Budget	0002	5,884.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,884.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,884.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,884.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0910 Shelby Elem

Submit ID: 0910-60286892

61 Building Reserve Fund

Adopted Budget		0001	108,647.01

Budget Uses

Expenditure Budget		0002	108,647.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,002.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,002.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	58,645.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	30,000.00
District Mills		999	3.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.34
Total Estimated Revenues to Fund Adopted Budget		0004	108,647.01

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	144	12,216,289

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,913,942.46	166,010.66	10%	8.67%	0.00	1,542,758.43	371,184.03	30.38
10 Transportation	180,000.00	36,000.00	20%	20.00%	7,222.98	6,600.00	166,177.02	13.60
11 Bus Depreciation Reserve	571,346.91	0.00	N/A	0.00%	456,729.29	0.00	114,617.62	9.38
13 Tuition	200,000.00		N/A		84,259.66	0.00	115,740.34	9.47
14 Retirement	325,000.00	65,000.00	20%	20.00%	37,542.34	287,457.66		
17 Adult Education	134,918.48	47,221.47	35%	35.00%	87,697.01	0.00	47,221.47	3.87
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,891.03	0.00	N/A	0.00%	590.68	1,300.35	48,000.00	3.93
29 Flexibility	35,757.36	0.00	N/A	0.00%	17,292.54	18,464.82	0.00	0.00
61 Building Reserve	147,623.43	0.00	N/A	0.00%	61,373.43	29,000.00	57,250.00	4.68
Total of All Funds	3,558,479.67	314,232.13			752,707.93	1,885,581.26	920,190.48	75.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 144 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	716,913.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,038.06
D.	At Risk Student	(I-D)	6,187.38
E.	Indian Education For All	(I-E)	3,762.72
F.	American Indian Achievement Gap	(I-F)	5,632.00
G.	Data For Achievement	(I-G)	3,602.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,897.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,032.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	150
B.	BASE Budget Limit	(II-B)	1,545,984.47
C.	Maximum Budget Limit	(II-C)	1,899,370.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,385.78
E.	Adopted Budget	(II-E)	1,899,370.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,542,758.43
H.	Maximum Budget Limit	(II-H)	1,892,900.36
I.	Highest Budget Without a Vote	(II-I)	1,913,942.46
J.	Highest Budget	(II-J)	1,913,942.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,913,942.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		166,010.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		166,010.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,913,942.46
1.	BASE Budget Limit	(V-A1)	1,542,758.43	
2.	Over-BASE Budget	(V-A2)	371,184.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		716,913.35
1.	Direct State Aid Paid By State	(V-B1)	716,913.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,038.06
D.	At Risk Student	(V-D)		6,187.38
E.	Indian Education For All	(V-E)		3,762.72
F.	American Indian Achievement Gap	(V-F)		5,632.00
G.	Data For Achievement	(V-G)		3,602.88
H.	Special Education Allowable Cost Payment	(V-H)		75,897.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,525.18
1.	Actual Non-Levy Revenue	(V-J1)	6,525.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		593,199.67
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	593,199.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,542,758.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		371,184.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		371,184.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		30.38
	1. District Property Tax Levy Mills	(V-S1)	30.38	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		30.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

01 General Fund

Adopted Budget	0001	1,913,942.46

Budget Uses

Expenditure Budget	0002	1,913,942.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	716,913.35
Quality Educator	3111	131,038.06
At Risk Student	3112	6,187.38
Indian Education For All	3113	3,762.72
American Indian Achievement Gap	3114	5,632.00
State Special Education Allowable Cost Payment to Districts	3115	75,897.19
Data For Achievement	3116	3,602.88
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	593,199.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,525.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
51 Toole
0911 Shelby H S

Submit ID: 0911-62441054

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	371,184.03		
District Tax Levy			1110	371,184.03
Total Estimated Revenues to Fund Adopted Budget			0004	1,913,942.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,000.00
Contingency	0006	600.00
Over-Schedule	0011	173,400.00
Fund Balance for Budget	TFS48	43,222.98
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	7,222.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,650.00
State - On-Schedule Transportation Reimbursement	3210	4,950.00
District Tax Levy	1110	166,177.02
District Mills	999	13.60
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	571,346.91

Budget Uses

Expenditure Budget	0002	571,346.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	456,729.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	456,729.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	114,617.62
District Mills	999	9.38
Total Estimated Revenues to Fund Adopted Budget	0004	571,346.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025BB VISION GAS BLUEBIRD	2026	56,400.00	0.00	11,280.00	11,280.00
2022 THOMAS 251TS BUS	2023	52,600.00	31,040.00	10,520.00	10,520.00
2023 ICRP BUS	2023	39,103.10	19,141.24	7,820.62	7,820.62
2020 FREIGHTLINER ULTRA COACH	2020	254,985.00	175,997.00	50,997.00	50,997.00
2017 1 TON BUS	2017	44,375.00	66,562.50	N/A	NA
BLUEBIRD 4418	2013	43,750.00	65,625.00	N/A	NA
2012 BLUEBIRD ACT 7287	2012	170,000.00	196,370.61	34,000.00	34,000.00
2012 ROUTE BUS 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird 7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193 BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					114,617.62

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,259.66
Unreserved Fund Balance Reappropriated	0970	84,259.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,740.34
District Mills	999	9.47
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,542.34
Operating Reserve	0961	65,000.00
Unreserved Fund Balance Reappropriated	0970	37,542.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	287,457.66
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

17 Adult Education Fund

Adopted Budget	0001	134,918.48

Budget Uses

Expenditure Budget	0002	134,918.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,918.48
Operating Reserve	0961	47,221.47
Unreserved Fund Balance Reappropriated	0970	87,697.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,221.47
District Mills	999	3.87
Total Estimated Revenues to Fund Adopted Budget	0004	134,918.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

28 Technology Fund

Adopted Budget	0001	49,891.03

Budget Uses

Expenditure Budget	0002	49,891.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	590.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	590.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,300.35
District Tax Levy	1110	48,000.00
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	49,891.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

29 Flexibility Fund

Adopted Budget	0001	35,757.36

Budget Uses

Expenditure Budget	0002	35,757.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,292.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,292.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,464.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,757.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

0911 Shelby H S

Submit ID: 0911-62441054

61 Building Reserve Fund

Adopted Budget	0001	147,623.43

Budget Uses

Expenditure Budget	0002	147,623.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,373.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,373.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
District Tax Levy		1110	57,250.00
District Mills		999	4.68
Building Reserve Voted Mills		0134	4.09
Building Reserve Permissive Mills		0135	0.59
Total Estimated Revenues to Fund Adopted Budget		0004	147,623.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	612	800,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2027

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-27035243

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 556	N/A	8,121,720

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-27035243

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,058,501.45	405,850.14	10%	10.00%	27,956.06	3,863,703.95	166,841.44	20.54
10 Transportation	415,000.00	61,173.97	20%	14.74%	0.00	195,268.92	219,731.08	27.05
11 Bus Depreciation Reserve	751,583.12	0.00	N/A	0.00%	537,275.22	0.00	214,307.90	26.39
13 Tuition	200,000.00		N/A		29,062.31	0.00	170,937.69	21.05
14 Retirement	600,000.00	120,000.00	20%	20.00%	63,796.83	536,203.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	177,958.97	0.00	N/A	0.00%	118,117.71	11,284.95	48,556.31	5.98
29 Flexibility	12,506.96	0.00	N/A	0.00%	11,752.85	754.11	0.00	0.00
61 Building Reserve	397,308.21	0.00	N/A	0.00%	291,988.21	79,685.20	25,634.80	3.16
Total of All Funds	6,612,858.71	587,024.11			1,079,949.19	4,686,900.30	846,009.22	104.17

50 Debt Service Tax Jurisdiction								
37	588,000.00	0.00	20-9-438	0.00%	158,708.23	0.00	429,291.77	52.86

Budget Report
FY 2027

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-27035243

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	425 *
M1	SHEPHERD 7-8	131 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,856,495.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	335,133.92
D.	At Risk Student	(I-D)	12,644.16
E.	Indian Education For All	(I-E)	14,528.28
F.	American Indian Achievement Gap	(I-F)	7,936.00
G.	Data For Achievement	(I-G)	13,911.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,837.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,612.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	568
B.	BASE Budget Limit	(II-B)	3,821,133.10
C.	Maximum Budget Limit	(II-C)	4,767,783.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,987,974.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,847,559.27
H.	Maximum Budget Limit	(II-H)	4,793,966.45
I.	Highest Budget Without a Vote	(II-I)	4,058,501.45
J.	Highest Budget	(II-J)	4,793,966.45
K.	Highest Voted Amount	(II-K)	735,465.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,058,501.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		405,850.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		27,956.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	27,956.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		433,806.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,058,501.45
1.	BASE Budget Limit	(V-A1)	3,847,559.27	
2.	Over-BASE Budget	(V-A2)	210,942.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,856,495.83
1.	Direct State Aid Paid By State	(V-B1)	1,856,495.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		335,133.92
D.	At Risk Student	(V-D)		12,644.16
E.	Indian Education For All	(V-E)		14,528.28
F.	American Indian Achievement Gap	(V-F)		7,936.00
G.	Data For Achievement	(V-G)		13,911.12
H.	Special Education Allowable Cost Payment	(V-H)		91,837.95
I.	Remaining Fund Balance Available	(V-I)		27,956.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,942.40
1.	Actual Non-Levy Revenue	(V-J1)	21,942.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,465,173.55
1.	Elementary County BASE Distribution	(V-L1)	1,465,173.56	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,847,559.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		44,100.73
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	44,100.73	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		210,942.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.54
1.	District Property Tax Levy Mills	(V-S1)	20.54	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-27035243

01 General Fund

Adopted Budget	0001	4,058,501.45

Budget Uses

Expenditure Budget	0002	4,058,501.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	27,956.06
Direct State Aid	3110	1,856,495.83
Quality Educator	3111	335,133.92
At Risk Student	3112	12,644.16
Indian Education For All	3113	14,528.28
American Indian Achievement Gap	3114	7,936.00
State Special Education Allowable Cost Payment to Districts	3115	91,837.95
Data For Achievement	3116	13,911.12
Elementary County BASE Distribution	2250	1,465,173.56
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,942.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,100.73
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	166,841.44
Total Estimated Revenues to Fund Adopted Budget			0004	4,058,501.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	415,000.00

Budget Uses

Expenditure Budget	0002	415,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	177,517.21
Contingency	0006	17,751.72
Over-Schedule	0011	219,731.07
Fund Balance for Budget	TFS48	61,173.97
Operating Reserve	0961	61,173.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,817.23
State - On-Schedule Transportation Reimbursement	3210	146,451.69
District Tax Levy	1110	219,731.08
District Mills	999	27.05
Total Estimated Revenues to Fund Adopted Budget	0004	415,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	751,583.12

Budget Uses

Expenditure Budget	0002	751,583.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	537,275.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	537,275.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	214,307.90
District Mills	999	26.39
Total Estimated Revenues to Fund Adopted Budget	0004	751,583.12

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
P 2025 Thomas C2 71 passenger 1556	2026	89,307.50	0.00	17,861.50	17,861.50
Q 2026 Ultra Coachliner 56 passenger 6806	2026	218,433.50	0.00	43,686.70	43,686.70
M 2025 Thomas EFX 83 Passenger 20742	2025	81,385.00	16,277.00	16,277.00	16,277.00
N 2025 Blue Bird American 83 Passenger 812437	2025	80,750.00	16,150.00	16,150.00	16,150.00
O 2025 Blue Bird Vision 43 Passenger 812438	2025	89,000.00	17,800.00	17,800.00	17,800.00
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	35,282.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	41,985.90	13,995.30	13,995.30
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	46,792.80	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	46,792.80	11,698.20	11,698.20
D 2020 Thomas 83 passenger 58689	2020	55,000.00	66,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	63,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	78,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	78,000.00	13,000.00	13,000.00
A 2018 Thomas 84 passenger 9467	2018	54,500.00	81,750.00	N/A	NA
B 2019 Thomas 83 passenger 6804	2018	66,942.00	100,413.00	N/A	NA
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	91,807.50	N/A	NA
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	94,500.00	N/A	NA
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	136,095.00	N/A	NA
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
Total					214,307.90

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13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,062.31
Unreserved Fund Balance Reappropriated	0970	29,062.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	170,937.69
District Mills	999	21.05
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,796.83
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	63,796.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	536,203.17
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	177,958.97

Budget Uses

Expenditure Budget	0002	177,958.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	118,117.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,117.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,041.96
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,242.99
District Tax Levy	1110	48,556.31
District Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	177,958.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,506.96

Budget Uses

Expenditure Budget	0002	12,506.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,752.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,752.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	754.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,506.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		8,121,720.00
Adopted Budget	0001	588,000.00

Budget Uses

Expenditure Budget	0002	588,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,708.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,708.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	429,291.77
Jurisdiction Mills	999	52.86
Total Estimated Revenues to Fund Adopted Budget	0004	588,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	7,950,000.00	5,860,000.00	350,000.00	237,600.00	400.00
Total Bond Requirements							588,000.00
Total Debt Service Requirements						0002	588,000.00

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Submit ID: 0985-27035243

61 Building Reserve Fund

Adopted Budget		0001	397,308.21

Budget Uses

Expenditure Budget		0002	397,308.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	291,988.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	291,988.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,685.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,634.80
District Mills		999	3.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.16
Total Estimated Revenues to Fund Adopted Budget		0004	397,308.21

Budget Report
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0986 Shepherd H S

Submit ID: 0986-50834608

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	236	10,710,225

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50834608

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,557,985.14	255,798.51	10%	10.00%	28,779.66	2,154,894.47	374,311.01	34.95
10 Transportation	390,000.00	78,000.00	20%	20.00%	28,677.86	87,527.35	273,794.79	25.56
11 Bus Depreciation Reserve	750,425.67	0.00	N/A	0.00%	536,117.77	0.00	214,307.90	20.01
13 Tuition	140,000.00		N/A		20,388.22	0.00	119,611.78	11.17
14 Retirement	500,000.00	100,000.00	20%	20.00%	194,368.53	305,631.47		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	8,908.76	0.00	16,091.24	1.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	172,745.16	0.00	N/A	0.00%	129,129.94	10,058.91	33,556.31	3.13
29 Flexibility	8,941.02	0.00	N/A	0.00%	8,401.92	539.10	0.00	0.00
61 Building Reserve	173,535.10	0.00	N/A	0.00%	105,245.10	54,632.00	13,658.00	1.28
Total of All Funds	4,718,632.09	442,548.51			1,060,017.76	2,613,283.30	1,045,331.03	97.60

50 Debt Service Tax Jurisdiction								
37	281,800.00	0.00	20-9-438	0.00%	88,371.46	0.00	193,428.54	18.06

Budget Report
FY 2027

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50834608

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 236 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,065,326.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,554.08
D.	At Risk Student	(I-D)	3,599.85
E.	Indian Education For All	(I-E)	6,166.68
F.	American Indian Achievement Gap	(I-F)	4,608.00
G.	Data For Achievement	(I-G)	5,904.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,914.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,638.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	246
B.	BASE Budget Limit	(II-B)	2,167,668.09
C.	Maximum Budget Limit	(II-C)	2,700,917.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,541,979.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,148,593.28
H.	Maximum Budget Limit	(II-H)	2,679,215.75
I.	Highest Budget Without a Vote	(II-I)	2,557,985.14
J.	Highest Budget	(II-J)	2,679,215.75
K.	Highest Voted Amount	(II-K)	121,230.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,557,985.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		255,798.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,779.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,779.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		284,578.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,557,985.14
1.	BASE Budget Limit	(V-A1)	2,148,593.28	
2.	Over-BASE Budget	(V-A2)	409,391.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,065,326.16
1.	Direct State Aid Paid By State	(V-B1)	1,065,326.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,554.08
D.	At Risk Student	(V-D)		3,599.85
E.	Indian Education For All	(V-E)		6,166.68
F.	American Indian Achievement Gap	(V-F)		4,608.00
G.	Data For Achievement	(V-G)		5,904.72
H.	Special Education Allowable Cost Payment	(V-H)		37,914.75
I.	Remaining Fund Balance Available	(V-I)		28,779.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,223.85
1.	Actual Non-Levy Revenue	(V-J1)	15,223.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		817,515.53
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	817,515.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,148,593.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,080.85
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	35,080.85	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,391.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		34.95
	1. District Property Tax Levy Mills	(V-S1)	34.95	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		34.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,557,985.14

Budget Uses

Expenditure Budget	0002	2,557,985.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,779.66
Direct State Aid	3110	1,065,326.16
Quality Educator	3111	163,554.08
At Risk Student	3112	3,599.85
Indian Education For All	3113	6,166.68
American Indian Achievement Gap	3114	4,608.00
State Special Education Allowable Cost Payment to Districts	3115	37,914.75
Data For Achievement	3116	5,904.72
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	817,515.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,223.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,080.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	374,311.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,557,985.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,570.31
Contingency	0006	7,957.03
Over-Schedule	0011	302,472.66
Fund Balance for Budget	TFS48	106,677.86
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	28,677.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,881.83
State - On-Schedule Transportation Reimbursement	3210	65,645.52
District Tax Levy	1110	273,794.79
District Mills	999	25.56
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	750,425.67

Budget Uses

Expenditure Budget	0002	750,425.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	536,117.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	536,117.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	214,307.90
District Mills	999	20.01
Total Estimated Revenues to Fund Adopted Budget	0004	750,425.67

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Ultra Coachliner 56 passenger 6806	2026	218,433.50	0.00	43,686.70	43,686.70
P 2025 Thomas C2 71 passenger 1556	2026	89,307.50	0.00	17,861.50	17,861.50
M 2025 Thomas EFX 83 Passenger 20742	2025	81,385.00	16,277.00	16,277.00	16,277.00
N 2025 Blue Bird American 83 Passenger 812437	2025	80,750.00	16,150.00	16,150.00	16,150.00
O 2025 Blue Bird Vision 43 Passenger 812438	2025	89,000.00	17,800.00	17,800.00	17,800.00
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	35,282.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	41,985.90	13,995.30	13,995.30
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	46,792.80	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	46,792.80	11,698.20	11,698.20
D 2020 Thomas 83 passenger 8689	2020	55,000.00	66,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	63,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	78,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	78,000.00	13,000.00	13,000.00
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	81,750.00	N/A	NA
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	100,413.00	N/A	NA
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	91,807.50	N/A	NA
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	94,500.00	N/A	NA
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	136,095.00	N/A	NA
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	136,095.00	N/A	NA
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
Total					214,307.90

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13 Tuition Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,388.22
Unreserved Fund Balance Reappropriated	0970	20,388.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,611.78
District Mills	999	11.17
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	294,368.53
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	194,368.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	305,631.47
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,658.76
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	8,908.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,091.24
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	172,745.16

Budget Uses

Expenditure Budget	0002	172,745.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,129.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,129.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,247.92
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,810.99
District Tax Levy	1110	33,556.31
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	172,745.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,941.02

Budget Uses

Expenditure Budget	0002	8,941.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,401.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,401.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	539.10
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,941.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		10,710,225.00
Adopted Budget	0001	281,800.00

Budget Uses

Expenditure Budget	0002	281,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,371.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,371.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	193,428.54
Jurisdiction Mills	999	18.06
Total Estimated Revenues to Fund Adopted Budget	0004	281,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	12/19/2019	06/30/2040	3,950,000.00	2,850,000.00	175,000.00	106,400.00	400.00
Total Bond Requirements							281,800.00
Total Debt Service Requirements						0002	281,800.00

61 Building Reserve Fund

Adopted Budget		0001	173,535.10

Budget Uses

Expenditure Budget		0002	173,535.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,245.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,245.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,632.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	13,658.00
District Mills		999	1.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.28
Total Estimated Revenues to Fund Adopted Budget		0004	173,535.10

Budget Report
FY 2027

28 Madison

0537 Sheridan Elem

Submit ID: 0537-35365339

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 184	N/A	7,151,979

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
28 Madison
0537 Sheridan Elem

Submit ID: 0537-35365339

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,765,944.72	176,594.47	10%	10.00%	25,846.78	1,421,812.08	318,285.86	44.50
10 Transportation	155,230.43	30,000.00	20%	19.33%	73,977.57	57,534.72	23,718.14	3.32
11 Bus Depreciation Reserve	195,973.59	0.00	N/A	0.00%	195,973.59	0.00	0.00	0.00
13 Tuition	67,330.00		N/A		3,550.24	0.00	63,779.76	8.92
14 Retirement	215,000.00	43,000.00	20%	20.00%	3,904.59	211,095.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,776.59	0.00	N/A	0.00%	29,610.10	1,166.49	25,000.00	3.50
29 Flexibility	81,557.48	0.00	N/A	0.00%	81,557.48	0.00	0.00	0.00
61 Building Reserve	230,269.76	0.00	N/A	0.00%	143,994.76	49,020.00	37,255.00	5.21
Total of All Funds	2,767,082.57	249,594.47			558,415.11	1,740,628.70	468,038.76	65.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

28 Madison

0537 Sheridan Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	145 *
M1	SHERIDAN 7-8	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	665,812.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,456.53
D.	At Risk Student	(I-D)	3,946.50
E.	Indian Education For All	(I-E)	4,807.92
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	4,603.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,891.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,351,390.82
C.	Maximum Budget Limit	(II-C)	1,714,294.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,518.88
E.	Adopted Budget	(II-E)	1,589,909.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,383,953.89
H.	Maximum Budget Limit	(II-H)	1,765,944.72
I.	Highest Budget Without a Vote	(II-I)	1,686,177.74
J.	Highest Budget	(II-J)	1,765,944.72
K.	Highest Voted Amount	(II-K)	79,766.98
L.	Amount Approved on Ballot by Voters	(II-L)	83,024.82
M.	Adopted Budget	(II-M)	1,765,944.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,594.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,846.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,846.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		202,441.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,765,944.72
1.	BASE Budget Limit	(V-A1)	1,383,953.89	
2.	Over-BASE Budget	(V-A2)	381,990.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		665,812.54
1.	Direct State Aid Paid By State	(V-B1)	665,812.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,456.53
D.	At Risk Student	(V-D)		3,946.50
E.	Indian Education For All	(V-E)		4,807.92
F.	American Indian Achievement Gap	(V-F)		1,280.00
G.	Data For Achievement	(V-G)		4,603.68
H.	Special Education Allowable Cost Payment	(V-H)		40,891.76
I.	Remaining Fund Balance Available	(V-I)		25,846.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,603.83
1.	Actual Non-Levy Revenue	(V-J1)	10,603.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		505,704.35
1.	Elementary County BASE Distribution	(V-L1)	505,704.36	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,383,953.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		63,704.96
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	63,704.96	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		318,285.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		381,990.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		44.50
	1. District Property Tax Levy Mills	(V-S1)	44.50	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		44.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

28 Madison

0537 Sheridan Elem

Submit ID: 0537-35365339

01 General Fund

Adopted Budget	0001	1,765,944.72

Budget Uses

Expenditure Budget	0002	1,765,944.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,846.78
Direct State Aid	3110	665,812.54
Quality Educator	3111	120,456.53
At Risk Student	3112	3,946.50
Indian Education For All	3113	4,807.92
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	40,891.76
Data For Achievement	3116	4,603.68
Elementary County BASE Distribution	2250	505,704.36
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,603.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	63,704.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	318,285.86		
District Tax Levy			1110	318,285.86
Total Estimated Revenues to Fund Adopted Budget			0004	1,765,944.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	155,230.43

Budget Uses

Expenditure Budget	0002	155,230.43
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,304.29
Contingency	0006	5,230.43
Over-Schedule	0011	97,695.71
Fund Balance for Budget	TFS48	103,977.57
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	73,977.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,383.68
State - On-Schedule Transportation Reimbursement	3210	43,151.04
District Tax Levy	1110	23,718.14
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	155,230.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	195,973.59

Budget Uses

Expenditure Budget	0002	195,973.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,973.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,973.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,973.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 THOMAS -W3643	2019	97,210.00	38,884.00	19,442.00	0.00
4DRBUPWN8KB615519	2019	91,340.48	54,804.30	18,268.10	0.00
4DRBUAANXFB686845	2015	85,637.00	85,637.00	17,127.40	0.00
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
Total					0.00

Budget Report
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28 Madison

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Submit ID: 0537-35365339

13 Tuition Fund

Adopted Budget	0001	67,330.00

Budget Uses

Expenditure Budget	0002	67,330.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,550.24
Unreserved Fund Balance Reappropriated	0970	3,550.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	63,779.76
District Mills	999	8.92
Total Estimated Revenues to Fund Adopted Budget	0004	67,330.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0537-35365339

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,904.59
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	3,904.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	211,095.41
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0537 Sheridan Elem

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,776.59

Budget Uses

Expenditure Budget	0002	55,776.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,610.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,610.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,166.49
District Tax Levy	1110	25,000.00
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	55,776.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	81,557.48

Budget Uses

Expenditure Budget	0002	81,557.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,557.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,557.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,557.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0537-35365339

61 Building Reserve Fund

Adopted Budget	0001	230,269.76

Budget Uses

Expenditure Budget	0002	230,269.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	143,994.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	143,994.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,020.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	37,255.00
District Mills		999	5.21
Building Reserve Voted Mills		0134	3.50
Building Reserve Permissive Mills		0135	1.71
Total Estimated Revenues to Fund Adopted Budget		0004	230,269.76

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	75,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
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28 Madison

0538 Sheridan H S

Submit ID: 0538-84220768

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	57	12,125,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
28 Madison
0538 Sheridan H S

Submit ID: 0538-84220768

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,065,690.67	106,569.07	10%	10.00%	1,059.21	797,887.65	266,743.81	22.00
10 Transportation	155,898.14	30,000.00	20%	19.24%	61,141.41	64,879.56	29,877.17	2.46
11 Bus Depreciation Reserve	229,575.41	0.00	N/A	0.00%	229,575.41	0.00	0.00	0.00
13 Tuition	32,800.00		N/A		0.00	0.00	32,800.00	2.71
14 Retirement	155,000.00	31,000.00	20%	20.00%	26,481.90	128,518.10		
17 Adult Education	12,000.00	2,500.00	35%	20.83%	6,149.65	0.00	5,850.35	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,588.76	0.00	N/A	0.00%	12,851.52	665.24	19,072.00	1.57
29 Flexibility	74,092.15	0.00	N/A	0.00%	74,092.15	0.00	0.00	0.00
61 Building Reserve	170,345.77	0.00	N/A	0.00%	98,330.77	37,612.00	34,403.00	2.84
Total of All Funds	1,927,990.90	170,069.07			509,682.02	1,029,562.55	388,746.33	32.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

28 Madison

0538 Sheridan H S

Submit ID: 0538-84220768

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	385,695.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,551.15
D.	At Risk Student	(I-D)	1,585.57
E.	Indian Education For All	(I-E)	1,489.41
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,426.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,009.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	799,815.44
C.	Maximum Budget Limit	(II-C)	1,010,011.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	260,974.63
E.	Adopted Budget	(II-E)	1,060,790.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	789,260.52
H.	Maximum Budget Limit	(II-H)	1,002,235.36
I.	Highest Budget Without a Vote	(II-I)	1,059,921.49
J.	Highest Budget	(II-J)	1,065,690.67
K.	Highest Voted Amount	(II-K)	5,769.18
L.	Amount Approved on Ballot by Voters	(II-L)	6,162.78
M.	Adopted Budget	(II-M)	1,065,690.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,569.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,059.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,059.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,628.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,065,690.67
1.	BASE Budget Limit	(V-A1)	789,260.52	
2.	Over-BASE Budget	(V-A2)	276,430.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		385,695.74
1.	Direct State Aid Paid By State	(V-B1)	385,695.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,551.15
D.	At Risk Student	(V-D)		1,585.57
E.	Indian Education For All	(V-E)		1,489.41
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,426.14
H.	Special Education Allowable Cost Payment	(V-H)		11,009.32
I.	Remaining Fund Balance Available	(V-I)		1,059.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,618.42
1.	Actual Non-Levy Revenue	(V-J1)	5,618.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		302,313.56
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	302,313.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		789,260.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		9,686.34
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	9,686.34	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		266,743.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,430.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.00
	1. District Property Tax Levy Mills	(V-S1)	22.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,065,690.67

Budget Uses

Expenditure Budget	0002	1,065,690.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,059.21
Direct State Aid	3110	385,695.74
Quality Educator	3111	78,551.15
At Risk Student	3112	1,585.57
Indian Education For All	3113	1,489.41
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	11,009.32
Data For Achievement	3116	1,426.14
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	302,313.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,618.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,686.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	266,743.81		
District Tax Levy			1110	266,743.81
Total Estimated Revenues to Fund Adopted Budget			0004	1,065,690.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	155,898.14

Budget Uses

Expenditure Budget	0002	155,898.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,981.43
Contingency	0006	5,898.14
Over-Schedule	0011	91,018.57
Fund Balance for Budget	TFS48	91,141.41
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	61,141.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,219.89
State - On-Schedule Transportation Reimbursement	3210	48,659.67
District Tax Levy	1110	29,877.17
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	155,898.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	229,575.41

Budget Uses

Expenditure Budget	0002	229,575.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	229,575.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	229,575.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	229,575.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS BUS 3453	2024	137,955.00	27,591.00	27,591.00	0.00
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	97,873.20	32,624.40	0.00
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	146,690.60	20,955.80	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	32,800.00

Budget Uses

Expenditure Budget	0002	32,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,800.00
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	32,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,481.90
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	26,481.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,518.10
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,649.65
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	6,149.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,850.35
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,588.76

Budget Uses

Expenditure Budget	0002	32,588.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,851.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,851.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	665.24
District Tax Levy	1110	19,072.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	32,588.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	74,092.15

Budget Uses

Expenditure Budget	0002	74,092.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,092.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,092.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,092.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	170,345.77

Budget Uses

Expenditure Budget	0002	170,345.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,330.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,330.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,612.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
District Tax Levy		1110	34,403.00
District Mills		999	2.84
Building Reserve Voted Mills		0134	2.06
Building Reserve Permissive Mills		0135	0.78
Total Estimated Revenues to Fund Adopted Budget		0004	170,345.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	75,000.00	25,000.00	25,000.00
Total						25,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 146	N/A	12,609,319

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	142	N/A	10,213,135
Non-located - 16 Gallatin	4	N/A	2,396,184

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,424,198.67	142,419.87	10%	10.00%	37,991.34	1,171,241.13	214,966.20	17.05
10 Transportation	350,000.00	70,000.00	20%	20.00%	54,333.25	45,421.20	250,245.55	19.85
11 Bus Depreciation Reserve	74,971.13	0.00	N/A	0.00%	53,511.13	0.00	21,460.00	1.70
13 Tuition	80,000.00		N/A		3,966.99	0.00	76,033.01	6.03
14 Retirement	195,000.00	39,000.00	20%	20.00%	36,045.82	158,954.18		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	6,895.71	0.00	3,104.29	0.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,425.28	0.00	N/A	0.00%	2,458.39	966.89	20,000.00	1.59
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	141,867.71	0.00	N/A	0.00%	84,962.71	28,453.00	28,452.00	2.26
Total of All Funds	2,299,471.80	254,919.87			280,174.35	1,405,036.40	614,261.05	48.73

50 Debt Service Tax Jurisdiction								
1227	737,250.00	0.00	20-9-438	0.00%	0.00	0.00	737,250.00	58.47

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	113 *
M1	SHIELDS VALLEY 7-8	33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	547,543.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	118,695.54
D.	At Risk Student	(I-D)	4,092.06
E.	Indian Education For All	(I-E)	3,814.98
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	3,652.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,928.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,976.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	147
B.	BASE Budget Limit	(II-B)	1,133,237.45
C.	Maximum Budget Limit	(II-C)	1,449,061.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,054.21
E.	Adopted Budget	(II-E)	1,410,291.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,147,144.46
H.	Maximum Budget Limit	(II-H)	1,456,520.46
I.	Highest Budget Without a Vote	(II-I)	1,456,520.46
J.	Highest Budget	(II-J)	1,456,520.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,424,198.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,419.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		37,991.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	37,991.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		180,411.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,424,198.67
1.	BASE Budget Limit	(V-A1)	1,147,144.46	
2.	Over-BASE Budget	(V-A2)	277,054.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		547,543.00
1.	Direct State Aid Paid By State	(V-B1)	547,543.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		118,695.54
D.	At Risk Student	(V-D)		4,092.06
E.	Indian Education For All	(V-E)		3,814.98
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		3,652.92
H.	Special Education Allowable Cost Payment	(V-H)		23,928.42
I.	Remaining Fund Balance Available	(V-I)		37,991.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,766.60
1.	Actual Non-Levy Revenue	(V-J1)	17,766.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		389,403.60
1.	Elementary County BASE Distribution	(V-L1)	389,403.61	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,147,144.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		62,088.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	62,088.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		214,966.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,054.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		17.05
	1. District Property Tax Levy Mills	(V-S1)	17.05	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		17.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,424,198.67

Budget Uses

Expenditure Budget	0002	1,424,198.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	37,991.34
Direct State Aid	3110	547,543.00
Quality Educator	3111	118,695.54
At Risk Student	3112	4,092.06
Indian Education For All	3113	3,814.98
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	23,928.42
Data For Achievement	3116	3,652.92
Elementary County BASE Distribution	2250	389,403.61
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,766.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	62,088.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	214,966.20		
District Tax Levy			1110	214,966.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,424,198.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,292.00
Contingency	0006	4,129.20
Over-Schedule	0011	304,578.80
Fund Balance for Budget	TFS48	124,333.25
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	54,333.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,355.30
State - On-Schedule Transportation Reimbursement	3210	34,065.90
District Tax Levy	1110	250,245.55
District Mills	999	19.85
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	74,971.13

Budget Uses

Expenditure Budget	0002	74,971.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,511.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,511.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	21,460.00
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	74,971.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE Bus	2020	107,300.00	42,920.00	21,460.00	21,460.00
Total					21,460.00

Budget Report
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34 Park

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1227 Shields Valley Elem

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,966.99
Unreserved Fund Balance Reappropriated	0970	3,966.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,033.01
District Mills	999	6.03
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,045.82
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	36,045.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,954.18
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,395.71
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	6,895.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,104.29
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1227 Shields Valley Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,425.28

Budget Uses

Expenditure Budget	0002	23,425.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,458.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,458.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	966.89
District Tax Levy	1110	20,000.00
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	23,425.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

1227

Taxable Value		12,609,319.00
Adopted Budget	0001	737,250.00

Budget Uses

Expenditure Budget	0002	737,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	737,250.00
Jurisdiction Mills	999	58.47
Total Estimated Revenues to Fund Adopted Budget	0004	737,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/10/2026	06/30/2051	10,200,000.00	10,130,000.00	70,000.00	667,250.00	0.00
Total Bond Requirements							737,250.00
Total Debt Service Requirements						0002	737,250.00

Budget Report
FY 2027

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1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	141,867.71

Budget Uses

Expenditure Budget		0002	141,867.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,962.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,962.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,453.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	28,452.00
District Mills		999	2.26
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.26
Total Estimated Revenues to Fund Adopted Budget		0004	141,867.71

Budget Report
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34 Park

1228 Shields Valley H S

Submit ID: 1228-70803977

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	63	10,213,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
34 Park
1228 Shields Valley H S

Submit ID: 1228-70803977

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,084,840.97	106,800.45	10%	9.84%	0.00	903,383.77	181,457.20	17.77
10 Transportation	160,250.00	32,050.00	20%	20.00%	9,608.04	38,115.00	112,526.96	11.02
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	95,500.00		N/A		952.44	0.00	94,547.56	9.26
14 Retirement	175,000.00	30,209.88	20%	17.26%	0.00	175,000.00		
17 Adult Education	10,000.00	0.00	35%	0.00%	3,413.63	0.00	6,586.37	0.64
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,321.85	0.00	N/A	0.00%	11,608.50	713.35	30,000.00	2.94
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	105,787.15	0.00	N/A	0.00%	58,772.15	23,508.00	23,507.00	2.30
Total of All Funds	1,673,706.04	169,060.33			84,360.83	1,140,720.12	448,625.09	43.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

34 Park

Submit ID: 1228-70803977

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 63

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	408,592.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,364.46
D.	At Risk Student	(I-D)	2,005.19
E.	Indian Education For All	(I-E)	1,646.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,576.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,049.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,538.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	809,136.82
C.	Maximum Budget Limit	(II-C)	1,025,003.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	256,140.36
E.	Adopted Budget	(II-E)	1,065,277.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	846,338.77
H.	Maximum Budget Limit	(II-H)	1,072,077.12
I.	Highest Budget Without a Vote	(II-I)	1,084,840.97
J.	Highest Budget	(II-J)	1,084,840.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,084,840.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,800.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,800.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,084,840.97
1.	BASE Budget Limit	(V-A1)	846,338.77	
2.	Over-BASE Budget	(V-A2)	238,502.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		408,592.64
1.	Direct State Aid Paid By State	(V-B1)	408,592.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,364.46
D.	At Risk Student	(V-D)		2,005.19
E.	Indian Education For All	(V-E)		1,646.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,576.26
H.	Special Education Allowable Cost Payment	(V-H)		30,049.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,799.44
1.	Actual Non-Levy Revenue	(V-J1)	17,799.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		318,305.17
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	318,305.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		846,338.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		57,045.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	57,045.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		181,457.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,502.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		17.77
	1. District Property Tax Levy Mills	(V-S1)	17.77	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		17.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

34 Park

1228 Shields Valley H S

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01 General Fund

Adopted Budget	0001	1,084,840.97

Budget Uses

Expenditure Budget	0002	1,084,840.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	408,592.64
Quality Educator	3111	66,364.46
At Risk Student	3112	2,005.19
Indian Education For All	3113	1,646.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	30,049.42
Data For Achievement	3116	1,576.26
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	318,305.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,799.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	57,045.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	181,457.20		
District Tax Levy			1110	181,457.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,084,840.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,250.00

Budget Uses

Expenditure Budget	0002	160,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,650.00
Contingency	0006	3,465.00
Over-Schedule	0011	122,135.00
Fund Balance for Budget	TFS48	41,658.04
Operating Reserve	0961	32,050.00
Unreserved Fund Balance Reappropriated	0970	9,608.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,528.75
State - On-Schedule Transportation Reimbursement	3210	28,586.25
District Tax Levy	1110	112,526.96
District Mills	999	11.02
Total Estimated Revenues to Fund Adopted Budget	0004	160,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
34 Park
1228 Shields Valley H S

Submit ID: 1228-70803977

13 Tuition Fund

Adopted Budget	0001	95,500.00

Budget Uses

Expenditure Budget	0002	95,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	952.44
Unreserved Fund Balance Reappropriated	0970	952.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	94,547.56
District Mills	999	9.26
Total Estimated Revenues to Fund Adopted Budget	0004	95,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 1228-70803977

1228 Shields Valley H S

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,209.88
Operating Reserve	0961	30,209.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	175,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 1228-70803977

1228 Shields Valley H S

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,413.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,413.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,586.37
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
34 Park

Submit ID: 1228-70803977

1228 Shields Valley H S

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,321.85

Budget Uses

Expenditure Budget	0002	42,321.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,608.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,608.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	713.35
District Tax Levy	1110	30,000.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	42,321.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

34 Park

1228 Shields Valley H S

Submit ID: 1228-70803977

61 Building Reserve Fund

Adopted Budget		0001	105,787.15

Budget Uses

Expenditure Budget		0002	105,787.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,772.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,772.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,508.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	23,507.00
District Mills		999	2.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	105,787.15

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 856	N/A	24,079,242

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,593,373.63	1,294,116.52	10%	17.04%	0.00	6,263,300.70	1,330,072.93	55.24
10 Transportation	584,244.31	116,848.86	20%	20.00%	92,997.86	111,694.39	379,552.06	15.76
11 Bus Depreciation Reserve	552,556.88	0.00	N/A	0.00%	344,556.85	8,000.00	200,000.03	8.31
13 Tuition	234,655.40		N/A		175,559.02	1,000.00	58,096.38	2.41
14 Retirement	1,222,556.96	244,511.39	20%	20.00%	177,758.55	1,044,798.41		
17 Adult Education	30,745.56	10,760.95	35%	35.00%	11,235.93	600.00	18,909.63	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	422,708.72	0.00	N/A	0.00%	187,538.19	210,170.53	25,000.00	1.04
29 Flexibility	208,479.13	0.00	N/A	0.00%	57,979.13	150,500.00	0.00	0.00
61 Building Reserve	1,179,181.74	0.00	N/A	0.00%	1,019,821.74	94,360.00	65,000.00	2.70
Total of All Funds	12,028,502.33	1,666,237.72			2,067,447.27	7,884,424.03	2,076,631.03	86.25

50 Debt Service **Tax Jurisdiction**								
745 SID	25,000.00	0.00	20-9-438	0.00%	6,848.18	0.00	18,151.82	0.75

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	648 *
M1	SIDNEY 7-8	208 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,815,920.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	554,034.58
D.	At Risk Student	(I-D)	22,804.05
E.	Indian Education For All	(I-E)	22,367.28
F.	American Indian Achievement Gap	(I-F)	9,728.00
G.	Data For Achievement	(I-G)	21,417.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	331,712.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	864
B.	BASE Budget Limit	(II-B)	5,994,769.70
C.	Maximum Budget Limit	(II-C)	7,409,565.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	7,409,565.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,134,426.69
H.	Maximum Budget Limit	(II-H)	7,593,373.63
I.	Highest Budget Without a Vote	(II-I)	7,593,373.63
J.	Highest Budget	(II-J)	7,593,373.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,593,373.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			759,337.36
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			534,779.16
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	534,779.16		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,294,116.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,593,373.63
	1. BASE Budget Limit	(V-A1)	6,134,426.69	
	2. Over-BASE Budget	(V-A2)	1,458,946.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,815,920.48
	1. Direct State Aid Paid By State	(V-B1)	2,815,920.48	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		554,034.58
D.	At Risk Student	(V-D)		22,804.05
E.	Indian Education For All	(V-E)		22,367.28
F.	American Indian Achievement Gap	(V-F)		9,728.00
G.	Data For Achievement	(V-G)		21,417.12
H.	Special Education Allowable Cost Payment	(V-H)		331,712.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		145,400.51
	1. Actual Non-Levy Revenue	(V-J1)	67,930.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	77,469.86	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,211,042.57
	1. Elementary County BASE Distribution	(V-L1)	2,211,042.57	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,134,426.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		128,874.01
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	128,874.01	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,458,946.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		55.24
	1. District Property Tax Levy Mills	(V-S1)	55.24	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		55.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

01 General Fund

Adopted Budget	0001	7,593,373.63

Budget Uses

Expenditure Budget	0002	7,593,373.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,815,920.48
Quality Educator	3111	554,034.58
At Risk Student	3112	22,804.05
Indian Education For All	3113	22,367.28
American Indian Achievement Gap	3114	9,728.00
State Special Education Allowable Cost Payment to Districts	3115	331,712.10
Data For Achievement	3116	21,417.12
Elementary County BASE Distribution	2250	2,211,042.57
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	67,883.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	47.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	77,469.86
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	128,874.01
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	1,330,072.93
Total Estimated Revenues to Fund Adopted Budget			0004	7,593,373.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	584,244.31

Budget Uses

Expenditure Budget	0002	584,244.31
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	96,540.35
Contingency	0006	9,654.04
Over-Schedule	0011	478,049.92
Fund Balance for Budget	TFS48	209,846.72
Operating Reserve	0961	116,848.86
Unreserved Fund Balance Reappropriated	0970	92,997.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,548.59
State - On-Schedule Transportation Reimbursement	3210	79,645.80
District Tax Levy	1110	379,552.06
District Mills	999	15.76
Total Estimated Revenues to Fund Adopted Budget	0004	584,244.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	552,556.88

Budget Uses

Expenditure Budget	0002	552,556.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	344,556.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	344,556.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	200,000.03
District Mills	999	8.31
Total Estimated Revenues to Fund Adopted Budget	0004	552,556.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CHEVY MICROBIRD	2026	93,297.50	0.00	18,659.50	18,659.50
2024 MCI J4500	2026	399,990.00	0.00	79,998.00	21,282.37
2027 BLUEBIRD	2026	1,110,550.00	0.00	222,110.00	0.00
2024 BLUE BIRD VISION W/ARMS	2023	100,275.00	0.00	20,055.00	20,055.00
2022 BLUEBIRD ACTIVITIY BUS WITH LIFT	2022	139,125.00	27,825.00	27,825.00	20,146.33
2022 Blue Bird BBCV 77	2021	71,010.00	0.00	14,202.00	14,202.00
2022 Blue Bird BBCV 83	2021	71,355.00	14,271.00	14,271.00	14,271.00
2017 BLUEBIRD BBCV	2018	29,960.00	17,976.00	5,992.00	5,992.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	12,904.00	6,452.00	6,452.00
2019 BLUEBIRD VISION	2018	70,350.00	28,140.00	14,070.00	14,070.00
2015 MCI D4005 COACH	2016	161,935.80	159,309.53	32,387.16	32,387.16
2016 BLUE BIRD BBCV	2016	61,333.33	45,053.78	12,266.67	12,266.67
2016 BLUEBIRD BBCV	2016	63,000.00	37,800.00	12,600.00	12,600.00
2013 Chevy Exp Microbird	2014	38,080.00	38,080.00	7,616.00	7,616.00
2009 MCI TRANSIT BUS	2010	268,666.68	403,000.02	N/A	NA
Total					200,000.03

Budget Report
FY 2027
42 Richland
0745 Sidney Elem

Submit ID: 0745-38343333

13 Tuition Fund

Adopted Budget	0001	234,655.40

Budget Uses

Expenditure Budget	0002	234,655.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,559.02
Unreserved Fund Balance Reappropriated	0970	175,559.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,096.38
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	234,655.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

14 Retirement Fund

Adopted Budget	0001	1,222,556.96

Budget Uses

Expenditure Budget	0002	1,222,556.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	422,269.94
Operating Reserve	0961	244,511.39
Unreserved Fund Balance Reappropriated	0970	177,758.55

Estimated Funding Sources

Interest Earnings	1510	16,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,028,798.41
Total Estimated Revenues to Fund Adopted Budget	0004	1,222,556.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,745.56

Budget Uses

Expenditure Budget	0002	30,745.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,996.88
Operating Reserve	0961	10,760.95
Unreserved Fund Balance Reappropriated	0970	11,235.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	300.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,909.63
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	30,745.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	422,708.72

Budget Uses

Expenditure Budget	0002	422,708.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	187,538.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	187,538.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,170.53
District Tax Levy	1110	25,000.00
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	422,708.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	208,479.13

Budget Uses

Expenditure Budget	0002	208,479.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,979.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,979.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	208,479.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

50 Debt Service Fund

745 SID

Taxable Value		24,079,242.00
Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,848.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,848.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,151.82
Jurisdiction Mills	999	0.75
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		25,000.00
Total SID Requirements		25,000.00
Total Debt Service Requirements	0002	25,000.00

Budget Report
FY 2027

42 Richland

0745 Sidney Elem

Submit ID: 0745-38343333

61 Building Reserve Fund

Adopted Budget	0001	1,179,181.74

Budget Uses

Expenditure Budget	0002	1,179,181.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,019,821.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,019,821.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	20,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	74,360.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	65,000.00
District Mills	999	2.70
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	1,179,181.74

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	373	38,770,316

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,989,250.72	646,602.01	10%	16.21%	0.00	3,425,319.14	563,931.58	14.55
10 Transportation	378,735.59	75,747.12	20%	20.00%	63,344.70	51,011.88	264,379.01	6.82
11 Bus Depreciation Reserve	773,635.73	0.00	N/A	0.00%	703,635.73	20,000.00	50,000.00	1.29
13 Tuition	88,604.52		N/A		87,604.52	1,000.00	0.00	0.00
14 Retirement	932,853.40	186,570.68	20%	20.00%	140,169.18	792,684.22		
17 Adult Education	33,298.43	11,654.45	35%	35.00%	10,612.81	600.00	22,085.62	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	758,846.83	0.00	N/A	0.00%	659,122.26	69,724.57	30,000.00	0.77
29 Flexibility	1,877,571.50	0.00	N/A	0.00%	1,012,349.51	865,221.99	0.00	0.00
61 Building Reserve	986,693.75	0.00	N/A	0.00%	882,533.75	64,160.00	40,000.00	1.03
Total of All Funds	9,819,490.47	920,574.26			3,559,372.46	5,289,721.80	970,396.21	25.03

50 Debt Service Tax Jurisdiction								
1 SID	18,500.00	0.00	20-9-438	0.00%	124,527.72	0.00	0.00	0.00

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 373 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,580,652.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	258,390.51
D.	At Risk Student	(I-D)	6,894.32
E.	Indian Education For All	(I-E)	9,746.49
F.	American Indian Achievement Gap	(I-F)	4,096.00
G.	Data For Achievement	(I-G)	9,332.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,232.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	384
B.	BASE Budget Limit	(II-B)	3,227,293.48
C.	Maximum Budget Limit	(II-C)	3,979,467.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,982,637.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,232,493.81
H.	Maximum Budget Limit	(II-H)	3,989,060.54
I.	Highest Budget Without a Vote	(II-I)	3,989,250.72
J.	Highest Budget	(II-J)	3,989,250.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,989,250.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		398,925.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		247,676.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	247,676.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		646,602.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,989,250.72
1.	BASE Budget Limit	(V-A1)	3,232,493.81	
2.	Over-BASE Budget	(V-A2)	756,756.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,580,652.35
1.	Direct State Aid Paid By State	(V-B1)	1,580,652.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		258,390.51
D.	At Risk Student	(V-D)		6,894.32
E.	Indian Education For All	(V-E)		9,746.49
F.	American Indian Achievement Gap	(V-F)		4,096.00
G.	Data For Achievement	(V-G)		9,332.46
H.	Special Education Allowable Cost Payment	(V-H)		82,232.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		230,016.32
1.	Actual Non-Levy Revenue	(V-J1)	42,468.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	187,547.33	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,051,132.48
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,051,132.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,232,493.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		192,825.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	192,825.32	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		756,756.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.55
	1. District Property Tax Levy Mills	(V-S1)	14.55	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

01 General Fund

Adopted Budget	0001	3,989,250.72

Budget Uses

Expenditure Budget	0002	3,989,250.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,580,652.35
Quality Educator	3111	258,390.51
At Risk Student	3112	6,894.32
Indian Education For All	3113	9,746.49
American Indian Achievement Gap	3114	4,096.00
State Special Education Allowable Cost Payment to Districts	3115	82,232.88
Data For Achievement	3116	9,332.46
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,051,132.49

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	42,007.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	456.50
Rentals	1910	5.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	187,547.33
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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42 Richland
0746 Sidney H S

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	192,825.32
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	563,931.58		
District Tax Levy			1110	563,931.58
Total Estimated Revenues to Fund Adopted Budget			0004	3,989,250.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	378,735.59

Budget Uses

Expenditure Budget	0002	378,735.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,374.44
Contingency	0006	4,137.44
Over-Schedule	0011	333,223.71
Fund Balance for Budget	TFS48	139,091.82
Operating Reserve	0961	75,747.12
Unreserved Fund Balance Reappropriated	0970	63,344.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,377.97
State - On-Schedule Transportation Reimbursement	3210	34,133.91
District Tax Levy	1110	264,379.01
District Mills	999	6.82
Total Estimated Revenues to Fund Adopted Budget	0004	378,735.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	773,635.73

Budget Uses

Expenditure Budget	0002	773,635.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	703,635.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	703,635.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,000.00
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	773,635.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CHEVY MICROBIRD BUS	2026	45,952.50	0.00	9,190.50	0.00
2024 MCI J4500	2026	197,010.00	0.00	39,402.00	0.00
2027 BLUEBIRD	2026	54,450.00	0.00	10,890.00	0.00
2024 BLUE BIRD VISION W/ ARMS	2023	42,975.00	8,595.00	8,595.00	0.00
2022 Blue Bird BBCV 83	2022	35,145.00	7,029.00	7,029.00	0.00
2022 BLUEBIRD ACTIVITY BUS W/LIFT	2022	59,625.00	11,925.00	11,925.00	0.00
2022 Blue Bird BBCV 77	2021	34,980.00	13,840.10	6,996.00	0.00
2013 Chevy Microbird	2018	50,660.00	50,660.00	10,132.00	0.00
2017 BLUEBIRD RT BUS	2018	12,840.00	7,704.00	2,568.00	0.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	9,684.00	3,228.00	0.00
2019 BLUEBIRD VISION	2018	30,150.00	18,090.00	6,030.00	0.00
2015 MCI D4005 COACH	2016	377,850.20	270,687.28	75,570.04	50,000.00
2016 Blue bird BBCV	2016	30,666.67	18,357.55	6,133.33	0.00
2016 Bluebird BBCV	2016	31,500.00	12,600.00	6,300.00	0.00
2009 MCI TRANSIT BUS	2010	134,333.32	134,333.30	26,866.66	0.00
Total					50,000.00

Budget Report
FY 2027
42 Richland
0746 Sidney H S

Submit ID: 0746-81830080

13 Tuition Fund

Adopted Budget	0001	88,604.52

Budget Uses

Expenditure Budget	0002	88,604.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,604.52
Unreserved Fund Balance Reappropriated	0970	87,604.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,604.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

14 Retirement Fund

Adopted Budget	0001	932,853.40

Budget Uses

Expenditure Budget	0002	932,853.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	326,739.86
Operating Reserve	0961	186,570.68
Unreserved Fund Balance Reappropriated	0970	140,169.18

Estimated Funding Sources

Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	780,684.22
Total Estimated Revenues to Fund Adopted Budget	0004	932,853.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

17 Adult Education Fund

Adopted Budget	0001	33,298.43

Budget Uses

Expenditure Budget	0002	33,298.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,267.26
Operating Reserve	0961	11,654.45
Unreserved Fund Balance Reappropriated	0970	10,612.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	300.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,085.62
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	33,298.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	758,846.83

Budget Uses

Expenditure Budget	0002	758,846.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	659,122.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	659,122.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,724.57
District Tax Levy	1110	30,000.00
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	758,846.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,877,571.50

Budget Uses

Expenditure Budget	0002	1,877,571.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,012,349.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,012,349.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	800,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	40,221.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,877,571.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
42 Richland
0746 Sidney H S

Submit ID: 0746-81830080

50 Debt Service Fund
1 SID

Taxable Value		38,770,316.00
Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,527.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,527.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	106,027.72

SIDs

Issue Type	Amount
High School	18,500.00
Total SID Requirements	18,500.00
Total Debt Service Requirements 0002	18,500.00

Budget Report
FY 2027

42 Richland

0746 Sidney H S

Submit ID: 0746-81830080

61 Building Reserve Fund

Adopted Budget	0001	986,693.75

Budget Uses

Expenditure Budget	0002	986,693.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	882,533.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	882,533.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	20,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	44,160.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	40,000.00
District Mills	999	1.03
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	986,693.75

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	95	7,153,222

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: MARYLEE THEUS

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,373,465.14	184,801.83	10%	13.46%	0.00	1,101,810.04	271,655.10	37.98
10 Transportation	325,000.00	61,559.03	20%	18.94%	0.00	79,446.40	245,553.60	34.33
11 Bus Depreciation Reserve	217,996.79	0.00	N/A	0.00%	157,242.29	0.00	60,754.50	8.49
13 Tuition	200,000.00		N/A		5,625.76	0.00	194,374.24	27.17
14 Retirement	240,000.00	48,000.00	20%	20.00%	50,868.76	189,131.24		
17 Adult Education	46,000.00	16,100.00	35%	35.00%	25,143.10	0.00	20,856.90	2.92
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	987.66	0.00	N/A	0.00%	83.65	904.01	0.00	0.00
29 Flexibility	79,041.07	0.00	N/A	0.00%	79,041.07	0.00	0.00	0.00
61 Building Reserve	75,349.22	0.00	N/A	0.00%	23,734.22	40,690.00	10,925.00	1.53
Total of All Funds	2,557,839.88	310,460.86			341,738.85	1,411,981.69	804,119.34	112.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 95 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,573.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,868.00
D.	At Risk Student	(I-D)	9,174.21
E.	Indian Education For All	(I-E)	2,482.35
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	2,376.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,615.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,942.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	101
B.	BASE Budget Limit	(II-B)	1,093,491.12
C.	Maximum Budget Limit	(II-C)	1,347,440.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	274,855.39
E.	Adopted Budget	(II-E)	1,368,346.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,072,537.04
H.	Maximum Budget Limit	(II-H)	1,324,766.55
I.	Highest Budget Without a Vote	(II-I)	1,373,465.14
J.	Highest Budget	(II-J)	1,373,465.14
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,373,465.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		137,346.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		47,455.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	47,455.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,801.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,373,465.14
1.	BASE Budget Limit	(V-A1)	1,072,537.04	
2.	Over-BASE Budget	(V-A2)	300,928.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,573.58
1.	Direct State Aid Paid By State	(V-B1)	530,573.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,868.00
D.	At Risk Student	(V-D)		9,174.21
E.	Indian Education For All	(V-E)		2,482.35
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		2,376.90
H.	Special Education Allowable Cost Payment	(V-H)		18,615.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,381.89
1.	Actual Non-Levy Revenue	(V-J1)	4,381.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		424,040.40
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	424,040.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,072,537.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		29,273.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	29,273.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		271,655.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,928.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		37.98
	1. District Property Tax Levy Mills	(V-S1)	37.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		37.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

01 General Fund

Adopted Budget	0001	1,373,465.14

Budget Uses

Expenditure Budget	0002	1,373,465.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	530,573.58
Quality Educator	3111	79,868.00
At Risk Student	3112	9,174.21
Indian Education For All	3113	2,482.35
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	18,615.71
Data For Achievement	3116	2,376.90
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	424,040.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,381.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,273.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	271,655.10		
District Tax Levy			1110	271,655.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,373,465.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,224.00
Contingency	0006	7,222.40
Over-Schedule	0011	245,553.60
Fund Balance for Budget	TFS48	61,559.03
Operating Reserve	0961	61,559.03
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,861.60
State - On-Schedule Transportation Reimbursement	3210	59,584.80
District Tax Levy	1110	245,553.60
District Mills	999	34.33
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,996.79

Budget Uses

Expenditure Budget	0002	217,996.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,242.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,242.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,754.50
District Mills	999	8.49
Total Estimated Revenues to Fund Adopted Budget	0004	217,996.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas FreightlinerC-Conventionalschool bus	2025	79,982.50	0.00	15,996.50	15,996.50
Thomas Freightliner C-Conventional school bus	2023	77,966.00	0.00	15,593.20	15,593.20
2020 Thomas Bus D Transit Style	2020	145,824.00	174,988.80	29,164.80	29,164.80
2018 Thomas CHA	2017	52,301.00	78,451.50	N/A	NA
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	39,203.00	58,804.50	N/A	NA
Bus Radios, portable radios, base station	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	140,000.00	210,000.00	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.88	N/A	NA
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					60,754.50

Budget Report
FY 2027
07 Cascade
0118 Simms H S

Submit ID: 0118-73493787

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	194,374.24
Add To Fund Balance	0003	5,625.76
Fund Balance for Budget	TFS48	5,625.76
Unreserved Fund Balance Reappropriated	0970	5,625.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	194,374.24
District Mills	999	27.17
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
07 Cascade
0118 Simms H S

Submit ID: 0118-73493787

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,868.76
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	50,868.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,131.24
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,000.00

Budget Uses

Expenditure Budget	0002	46,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,243.10
Operating Reserve	0961	16,100.00
Unreserved Fund Balance Reappropriated	0970	25,143.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,856.90
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	46,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	987.66

Budget Uses

Expenditure Budget	0002	904.01
Add To Fund Balance	0003	83.65
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	904.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	987.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	79,041.07

Budget Uses

Expenditure Budget	0002	79,041.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,041.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,041.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,041.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0118 Simms H S

Submit ID: 0118-73493787

61 Building Reserve Fund

Adopted Budget		0001	75,349.22

Budget Uses

Expenditure Budget		0002	75,349.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,734.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,734.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,690.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,925.00
District Mills		999	1.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	75,349.22

Budget Report
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0324 Smith Valley Elem

Submit ID: 0324-28998972

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 194	N/A	7,429,355

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Bradford

(Signature) (Date)

Chairperson, School Trustees: Robert Sutton

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-28998972

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,649,075.39	162,508.04	10%	9.85%	0.00	1,536,557.35	112,518.04	15.15
10 Transportation	36,328.59	5,940.37	20%	16.35%	0.00	1,596.99	34,731.60	4.67
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	205,332.34		N/A		0.00	0.00	205,332.34	27.64
14 Retirement	245,474.35	49,094.87	20%	20.00%	3,503.99	241,970.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,204.54	0.00	N/A	0.00%	933.38	1,271.16	0.00	0.00
29 Flexibility	2,138.97	0.00	N/A	0.00%	2,138.97	0.00	0.00	0.00
61 Building Reserve	328,957.39	0.00	N/A	0.00%	264,922.39	47,825.91	16,209.09	2.18
Total of All Funds	2,469,511.57	217,543.28			271,498.73	1,829,221.77	368,791.07	49.64

50 Debt Service Tax Jurisdiction								
Smith Valley	0.00	0.00	20-9-438	0.00%	732.87	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

Submit ID: 0324-28998972

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	149 *
M1	SMITH VALLEY 7-8	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	700,644.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,256.00
D.	At Risk Student	(I-D)	23,300.80
E.	Indian Education For All	(I-E)	5,069.22
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	4,853.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,027.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,110.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,571,644.68
C.	Maximum Budget Limit	(II-C)	1,965,588.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,684,162.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,508,136.18
H.	Maximum Budget Limit	(II-H)	1,895,890.32
I.	Highest Budget Without a Vote	(II-I)	1,649,075.39
J.	Highest Budget	(II-J)	1,895,890.32
K.	Highest Voted Amount	(II-K)	246,814.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,649,075.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		162,508.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,508.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,649,075.39
1.	BASE Budget Limit	(V-A1)	1,508,136.18	
2.	Over-BASE Budget	(V-A2)	140,939.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		700,644.70
1.	Direct State Aid Paid By State	(V-B1)	700,644.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,256.00
D.	At Risk Student	(V-D)		23,300.80
E.	Indian Education For All	(V-E)		5,069.22
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		4,853.88
H.	Special Education Allowable Cost Payment	(V-H)		54,027.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,124.52
1.	Actual Non-Levy Revenue	(V-J1)	10,124.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		568,836.06
1.	Elementary County BASE Distribution	(V-L1)	568,836.06	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,508,136.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		28,421.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	28,421.17	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,939.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		15.15
1.	District Property Tax Levy Mills	(V-S1)	15.15	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		15.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

Submit ID: 0324-28998972

0324 Smith Valley Elem

01 General Fund

Adopted Budget	0001	1,649,075.39

Budget Uses

Expenditure Budget	0002	1,649,075.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	700,644.70
Quality Educator	3111	140,256.00
At Risk Student	3112	23,300.80
Indian Education For All	3113	5,069.22
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	54,027.00
Data For Achievement	3116	4,853.88
Elementary County BASE Distribution	2250	568,836.06
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,124.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,421.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	112,518.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,649,075.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	36,328.59

Budget Uses

Expenditure Budget	0002	36,328.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,451.80
Contingency	0006	145.18
Over-Schedule	0011	34,731.61
Fund Balance for Budget	TFS48	5,940.37
Operating Reserve	0961	5,940.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	399.24
State - On-Schedule Transportation Reimbursement	3210	1,197.75
District Tax Levy	1110	34,731.60
District Mills	999	4.67
Total Estimated Revenues to Fund Adopted Budget	0004	36,328.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
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Submit ID: 0324-28998972

13 Tuition Fund

Adopted Budget	0001	205,332.34

Budget Uses

Expenditure Budget	0002	193,459.11
Add To Fund Balance	0003	11,873.23
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	205,332.34
District Mills	999	27.64
Total Estimated Revenues to Fund Adopted Budget	0004	205,332.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	245,474.35

Budget Uses

Expenditure Budget	0002	245,474.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,598.86
Operating Reserve	0961	49,094.87
Unreserved Fund Balance Reappropriated	0970	3,503.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	241,970.36
Total Estimated Revenues to Fund Adopted Budget	0004	245,474.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-28998972

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,204.54

Budget Uses

Expenditure Budget	0002	2,204.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	933.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	933.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,271.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,204.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-28998972

29 Flexibility Fund

Adopted Budget	0001	2,138.97

Budget Uses

Expenditure Budget	0002	2,138.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,138.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,138.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,138.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-28998972

50 Debt Service Fund
Smith Valley

Taxable Value		7,429,355.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	732.87
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	732.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	732.87

Budget Report
FY 2027

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Submit ID: 0324-28998972

0324 Smith Valley Elem

61 Building Reserve Fund

Adopted Budget	0001	328,957.39

Budget Uses

Expenditure Budget	0002	328,957.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,922.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264,922.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	47,825.91
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	16,209.09
District Mills	999	2.18
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	328,957.39

Budget Report
FY 2027

15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 553	N/A	58,587,280

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janet Sexton

(Signature) (Date)

Chairperson, School Trustees: Chance Barrett

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
0327 Somers Elem

Submit ID: 0327-24592809

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,402,935.22	366,311.36	10%	8.32%	0.00	3,919,001.69	483,933.53	8.26
10 Transportation	675,000.00	135,000.00	20%	20.00%	0.00	202,272.48	472,727.52	8.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	533,769.88		N/A		112,544.00	0.00	421,225.88	7.19
14 Retirement	805,000.00	77,103.65	20%	9.58%	0.00	805,000.00		
17 Adult Education	57,296.80	0.00	35%	0.00%	0.00	0.00	57,296.80	0.98
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,749.73	0.00	N/A	0.00%	41,545.24	3,256.49	9,948.00	0.17
29 Flexibility	11,950.49	0.00	N/A	0.00%	11,950.49	0.00	0.00	0.00
61 Building Reserve	120,645.44	0.00	N/A	0.00%	16,156.65	31,965.99	72,522.80	1.24
Total of All Funds	6,661,347.56	578,415.01			182,196.38	4,961,496.65	1,517,654.53	25.91

50 Debt Service Tax Jurisdiction								
EL 2018	1,167,068.76	0.00	20-9-438	0.00%	5,285.05	0.00	1,161,783.71	19.83

Budget Report
FY 2027

15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	423 *
M1	SOMERS 7-8	130 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,845,391.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	370,992.70
D.	At Risk Student	(I-D)	15,888.64
E.	Indian Education For All	(I-E)	14,449.89
F.	American Indian Achievement Gap	(I-F)	3,584.00
G.	Data For Achievement	(I-G)	13,836.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	92,680.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,893.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	561
B.	BASE Budget Limit	(II-B)	3,775,520.84
C.	Maximum Budget Limit	(II-C)	4,765,451.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	4,259,454.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,863,574.91
H.	Maximum Budget Limit	(II-H)	4,868,028.49
I.	Highest Budget Without a Vote	(II-I)	4,402,935.22
J.	Highest Budget	(II-J)	4,868,028.49
K.	Highest Voted Amount	(II-K)	465,093.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,402,935.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		366,311.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		366,311.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,402,935.22
1.	BASE Budget Limit	(V-A1)	3,863,574.91	
2.	Over-BASE Budget	(V-A2)	539,360.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,845,391.18
1.	Direct State Aid Paid By State	(V-B1)	1,845,391.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		370,992.70
D.	At Risk Student	(V-D)		15,888.64
E.	Indian Education For All	(V-E)		14,449.89
F.	American Indian Achievement Gap	(V-F)		3,584.00
G.	Data For Achievement	(V-G)		13,836.06
H.	Special Education Allowable Cost Payment	(V-H)		92,680.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,114.39
1.	Actual Non-Levy Revenue	(V-J1)	14,114.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,492,637.55
1.	Elementary County BASE Distribution	(V-L1)	1,492,637.55	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,863,574.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		55,426.78
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	55,426.78	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		539,360.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		8.26
1.	District Property Tax Levy Mills	(V-S1)	8.26	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		8.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

01 General Fund

Adopted Budget	0001	4,402,935.22

Budget Uses

Expenditure Budget	0002	4,402,935.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,845,391.18
Quality Educator	3111	370,992.70
At Risk Student	3112	15,888.64
Indian Education For All	3113	14,449.89
American Indian Achievement Gap	3114	3,584.00
State Special Education Allowable Cost Payment to Districts	3115	92,680.50
Data For Achievement	3116	13,836.06
Elementary County BASE Distribution	2250	1,492,637.55
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,114.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	55,426.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	483,933.53
Total Estimated Revenues to Fund Adopted Budget			0004	4,402,935.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

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0327 Somers Elem

Submit ID: 0327-24592809

10 Transportation Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	183,884.07
Contingency	0006	18,388.41
Over-Schedule	0011	472,727.52
Fund Balance for Budget	TFS48	135,000.00
Operating Reserve	0961	135,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,568.12
State - On-Schedule Transportation Reimbursement	3210	151,704.36
District Tax Levy	1110	472,727.52
District Mills	999	8.07
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
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0327 Somers Elem

Submit ID: 0327-24592809

13 Tuition Fund

Adopted Budget	0001	533,769.88

Budget Uses

Expenditure Budget	0002	533,769.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,544.00
Unreserved Fund Balance Reappropriated	0970	112,544.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	421,225.88
District Mills	999	7.19
Total Estimated Revenues to Fund Adopted Budget	0004	533,769.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

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Submit ID: 0327-24592809

14 Retirement Fund

Adopted Budget	0001	805,000.00

Budget Uses

Expenditure Budget	0002	805,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,103.65
Operating Reserve	0961	77,103.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	805,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	805,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

17 Adult Education Fund

Adopted Budget	0001	57,296.80

Budget Uses

Expenditure Budget	0002	57,296.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,296.80
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	57,296.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

28 Technology Fund

Adopted Budget	0001	54,749.73

Budget Uses

Expenditure Budget	0002	54,749.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,545.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,545.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,256.49
District Tax Levy	1110	9,948.00
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	54,749.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

29 Flexibility Fund

Adopted Budget	0001	11,950.49

Budget Uses

Expenditure Budget	0002	11,950.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,950.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,950.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,950.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

50 Debt Service Fund
EL 2018

Taxable Value		58,587,280.00
Adopted Budget	0001	1,167,068.76

Budget Uses

Expenditure Budget	0002	1,167,068.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,285.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,285.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,161,783.71
Jurisdiction Mills	999	19.83
Total Estimated Revenues to Fund Adopted Budget	0004	1,167,068.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	10,185,000.00	730,000.00	436,568.76	500.00
Total Bond Requirements							1,167,068.76
Total Debt Service Requirements						0002	1,167,068.76

Budget Report
FY 2027

15 Flathead

0327 Somers Elem

Submit ID: 0327-24592809

61 Building Reserve Fund

Adopted Budget		0001	120,645.44

Budget Uses

Expenditure Budget		0002	120,645.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,156.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,156.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,965.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	72,522.80
District Mills		999	1.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	120,645.44

Budget Report
FY 2027

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-25312837

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	289,108

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: CeeCee Kolka

(Signature) (Date)

Chairperson, School Trustees: Jessica Mills

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-25312837

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	26,500.00	0.00	N/A	0.00%	0.00	0.00	26,500.00	91.66
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	26,500.00	0.00			0.00	0.00	26,500.00	91.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-25312837

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
	1. BASE Budget Limit	(V-A1)	0.00	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
	1. Direct State Aid Paid By State	(V-B1)	0.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
	1. Elementary County BASE Distribution	(V-L1)	0.00	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	0.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
38 Powder River
0709 South Stacey Elem

Submit ID: 0709-25312837

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
38 Powder River
0709 South Stacey Elem

Submit ID: 0709-25312837

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	26,500.00

Budget Uses

Expenditure Budget	0002	26,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	26,500.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	26,500.00
District Mills	999	91.66
Total Estimated Revenues to Fund Adopted Budget	0004	26,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-25312837

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	99,193

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	82,821.05	10,000.00	10%	12.07%	14,550.10	68,270.95	0.00	0.00
10 Transportation	42.16	0.00	20%	0.00%	42.16	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,000.00	0.00	20%	0.00%	9,273.84	10,726.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,632.17	0.00	N/A	0.00%	1,562.36	69.81	0.00	0.00
29 Flexibility	5.45	0.00	N/A	0.00%	5.45	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	104,500.83	10,000.00			25,433.91	79,066.92	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	39,924.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,740.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	104.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	100.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	952.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	224.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	86,266.32
C.	Maximum Budget Limit	(II-C)	104,453.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	86,266.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	82,821.05
H.	Maximum Budget Limit	(II-H)	101,694.73
I.	Highest Budget Without a Vote	(II-I)	82,821.05
J.	Highest Budget	(II-J)	101,694.73
K.	Highest Voted Amount	(II-K)	18,873.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	82,821.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,550.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,550.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,550.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		82,821.05
1.	BASE Budget Limit	(V-A1)	82,821.05	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		39,924.61
1.	Direct State Aid Paid By State	(V-B1)	39,924.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,740.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		104.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		100.08
H.	Special Education Allowable Cost Payment	(V-H)		952.24
I.	Remaining Fund Balance Available	(V-I)		14,550.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		564.82
1.	Actual Non-Levy Revenue	(V-J1)	564.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		16,884.68
1.	Elementary County BASE Distribution	(V-L1)	16,884.68	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		82,821.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

01 General Fund

Adopted Budget	0001	82,821.05

Budget Uses

Expenditure Budget	0002	82,821.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,550.10
Direct State Aid	3110	39,924.61
Quality Educator	3111	9,740.00
At Risk Student	3112	0.00
Indian Education For All	3113	104.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	952.24
Data For Achievement	3116	100.08
Elementary County BASE Distribution	2250	16,884.68
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	564.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	82,821.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

10 Transportation Fund

Adopted Budget	0001	42.16

Budget Uses

Expenditure Budget	0002	42.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	42.16
Fund Balance for Budget	TFS48	42.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,273.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,273.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,726.16
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

28 Technology Fund

Adopted Budget	0001	1,632.17

Budget Uses

Expenditure Budget	0002	1,632.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,562.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,562.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	69.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,632.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

29 Flexibility Fund

Adopted Budget	0001	5.45

Budget Uses

Expenditure Budget	0002	5.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

14 Fergus

Submit ID: 0288-23497672

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-06513430

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	3,489,574

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Glen Mereness

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-06513430

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	7,600.09	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	9,644.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	50,000.00	0.00	N/A	0.00%	793,473.70	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	50,000.00	0.00			793,473.70	17,244.09	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-06513430

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	96,446.37
C.	Maximum Budget Limit	(II-C)	116,692.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	96,446.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,600.09
1.	Actual Non-Levy Revenue	(V-J1)	881.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	6,718.29	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		7,600.09
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,600.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-06513430

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	881.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	6,718.29
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-06513430

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	7,600.09

Budget Report
FY 2027
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-06513430

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	9,644.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	9,644.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express	2019	61,800.00	74,160.00	12,360.00	0.00
Total					0.00

Budget Report
FY 2027
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-06513430

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-06513430

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	50,000.00
Fund Balance for Budget	TFS48	793,473.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	793,473.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	743,473.70

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-06513430

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2027

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	1,522,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Charis Young

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	195,417.09	19,541.71	10%	10.00%	12,319.24	166,588.65	16,509.20	10.84
10 Transportation	547.34	0.00	20%	0.00%	547.34	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,780.00	3,956.00	20%	20.00%	327.01	19,452.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	931.15	0.00	N/A	0.00%	798.40	132.75	0.00	0.00
29 Flexibility	75.33	0.00	N/A	0.00%	75.33	0.00	0.00	0.00
61 Building Reserve	93,550.83	0.00	N/A	0.00%	50,480.83	34,656.00	8,414.00	5.53
Total of All Funds	310,301.74	23,497.71			64,548.15	220,830.39	24,923.20	16.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	75,804.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,532.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	15.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	400.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,527.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	842.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	169,929.16
C.	Maximum Budget Limit	(II-C)	215,405.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	186,438.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	157,492.21
H.	Maximum Budget Limit	(II-H)	200,085.57
I.	Highest Budget Without a Vote	(II-I)	195,417.09
J.	Highest Budget	(II-J)	200,085.57
K.	Highest Voted Amount	(II-K)	4,668.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	195,417.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,541.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,319.24
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,319.24	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,860.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		195,417.09
1.	BASE Budget Limit	(V-A1)	157,492.21	
2.	Over-BASE Budget	(V-A2)	37,924.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,804.94
1.	Direct State Aid Paid By State	(V-B1)	75,804.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,532.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		15.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		400.32
H.	Special Education Allowable Cost Payment	(V-H)		2,527.65
I.	Remaining Fund Balance Available	(V-I)		12,319.24
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,721.72
1.	Actual Non-Levy Revenue	(V-J1)	2,721.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		46,170.98
1.	Elementary County BASE Distribution	(V-L1)	46,170.98	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		157,492.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,415.68
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	21,415.68	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		37,924.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.84
	1. District Property Tax Levy Mills	(V-S1)	10.84	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

01 General Fund

Adopted Budget	0001	195,417.09

Budget Uses

Expenditure Budget	0002	195,417.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,319.24
Direct State Aid	3110	75,804.94
Quality Educator	3111	17,532.00
At Risk Student	3112	0.00
Indian Education For All	3113	15.36
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,527.65
Data For Achievement	3116	400.32
Elementary County BASE Distribution	2250	46,170.98
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,721.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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16 Gallatin
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,415.68
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	16,509.20
Total Estimated Revenues to Fund Adopted Budget			0004	195,417.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

16 Gallatin

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Submit ID: 0357-08982842

10 Transportation Fund

Adopted Budget	0001	547.34

Budget Uses

Expenditure Budget	0002	547.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	547.34
Fund Balance for Budget	TFS48	547.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	547.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	547.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

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14 Retirement Fund

Adopted Budget	0001	19,780.00

Budget Uses

Expenditure Budget	0002	19,780.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,283.01
Operating Reserve	0961	3,956.00
Unreserved Fund Balance Reappropriated	0970	327.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	15,500.42
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,952.57
Total Estimated Revenues to Fund Adopted Budget	0004	19,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	931.15

Budget Uses

Expenditure Budget	0002	931.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	798.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	798.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	132.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	931.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	75.33

Budget Uses

Expenditure Budget	0002	75.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-08982842

61 Building Reserve Fund

Adopted Budget	0001	93,550.83

Budget Uses

Expenditure Budget	0002	93,550.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,480.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,480.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	1,000.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,656.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,414.00
District Mills	999	5.53
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	5.53
Total Estimated Revenues to Fund Adopted Budget	0004	93,550.83

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 63	39	7,925,692

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kersten Phillips

(Signature) (Date)

Chairperson, School Trustees: Billi Jo Taylor

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,646,263.91	0.00	10%	0.00%	0.00	1,314,638.37	331,625.54	41.84
10 Transportation	215,000.00	43,000.00	20%	20.00%	8,772.97	49,500.00	156,727.03	19.77
11 Bus Depreciation Reserve	344,641.70	0.00	N/A	0.00%	288,848.50	0.00	55,793.20	7.04
13 Tuition	135,000.00		N/A		0.00	0.00	135,000.00	17.03
14 Retirement	202,777.00	40,555.40	20%	20.00%	42,904.74	159,872.26		
17 Adult Education	5,656.51	0.00	35%	0.00%	5,656.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,440.34	0.00	N/A	0.00%	8,285.71	1,082.08	53,072.55	6.70
29 Flexibility	21,161.89	0.00	N/A	0.00%	9,858.29	11,303.60	0.00	0.00
61 Building Reserve	248,697.41	0.00	N/A	0.00%	155,932.41	72,922.55	19,842.45	2.50
Total of All Funds	2,881,638.76	83,555.40			520,259.13	1,609,318.86	752,060.77	94.88

50 Debt Service **Tax Jurisdiction**								
GO Series 2023	747,314.53	0.00	20-9-438	0.00%	0.00	0.00	747,314.53	94.29

Budget Report
FY 2027

23 Judith Basin

Submit ID: 0464-59548269

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	48 *
M1	STANFORD 7-8	15 *
H1	STANFORD HS 9-12	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	601,722.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,126.40
D.	At Risk Student	(I-D)	3,000.34
E.	Indian Education For All	(I-E)	1,811.54
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	2,552.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,485.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,392.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	1,295,863.08
C.	Maximum Budget Limit	(II-C)	1,600,071.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	336,598.55
E.	Adopted Budget	(II-E)	1,632,461.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,283,803.12
H.	Maximum Budget Limit	(II-H)	1,574,051.87
I.	Highest Budget Without a Vote	(II-I)	1,646,263.91
J.	Highest Budget	(II-J)	1,646,263.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,646,263.91

Budget Report
FY 2027

23 Judith Basin

Submit ID: 0464-59548269

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,269.02	17,216.95	47,485.97
B.	Special Education RSBG to Coop	3,201.69	2,190.63	5,392.32
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,388.28	7,763.03	21,151.32

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	449,394.90	333,742.50	783,137.40
		637,058.90	709,075.50	1,346,134.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	224,881.79	250,303.65	475,185.44
H.	Special Education in BASE@40%	13,388.28	7,763.03	21,151.32
I.	Subsidized BASE Amount	238,270.07	258,066.68	496,336.76
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,646,263.91
	1. BASE Budget Limit	(V-A1)	1,283,803.12	
	2. Over-BASE Budget	(V-A2)	362,460.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		601,722.08
	1. Direct State Aid Paid By State	(V-B1)	601,722.08	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,126.40
D.	At Risk Student	(V-D)		3,000.34
E.	Indian Education For All	(V-E)		1,811.54
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		2,552.04

H.	Special Education Allowable Cost Payment	(V-H)		47,485.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		299.85
	1. Actual Non-Levy Revenue	(V-J1)	299.85	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		496,036.90
	1. Elementary County BASE Distribution	(V-L1)	238,126.14	
	2. High School County BASE Distribution	(V-L2)	257,910.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,283,803.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		30,835.25
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	30,835.25	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		331,625.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		362,460.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		41.84
	1. District Property Tax Levy Mills	(V-S1)	41.84	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		41.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

01 General Fund

Adopted Budget	0001	1,646,263.91

Budget Uses

Expenditure Budget	0002	1,646,263.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	601,722.08
Quality Educator	3111	130,126.40
At Risk Student	3112	3,000.34
Indian Education For All	3113	1,811.54
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	47,485.97
Data For Achievement	3116	2,552.04
Elementary County BASE Distribution	2250	238,126.14
High School County BASE Distribution	2260	257,910.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	299.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
23 Judith Basin
0464 Stanford K-12 Schools

Submit ID: 0464-59548269

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,835.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	331,625.54		
District Tax Levy			1110	331,625.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,646,263.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,000.00
Contingency	0006	4,500.00
Over-Schedule	0011	165,500.00
Fund Balance for Budget	TFS48	51,772.97
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	8,772.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,375.00
State - On-Schedule Transportation Reimbursement	3210	37,125.00
District Tax Levy	1110	156,727.03
District Mills	999	19.77
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	344,641.70

Budget Uses

Expenditure Budget	0002	344,641.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,848.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,848.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,793.20
District Mills	999	7.04
Total Estimated Revenues to Fund Adopted Budget	0004	344,641.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2025	49,995.00	9,999.00	9,999.00	7,000.00
2021 Ford Expedition Max	2024	48,384.00	17,176.80	9,676.80	9,676.80
2021 Ford Expedition Max-Gray	2024	48,384.00	17,176.80	9,676.80	9,676.80
2021 FORD EXPEDITION	2022	67,365.00	38,571.70	13,473.00	9,000.00
2017 FORD EXPEDITION	2020	29,000.00	34,800.00	5,800.00	5,800.00
2019 FORD EXPEDITION MAX	2020	43,905.05	51,405.05	8,781.01	5,000.00
2018 Bluebird gas Vision Bus	2018	87,000.00	130,500.00	N/A	NA
2018 BLUEBIRD BUS	2017	83,150.00	124,725.00	N/A	NA
2016 Bluebird	2015	86,900.00	119,900.00	17,380.00	5,000.00
2008 BlueBird	2011	72,634.00	108,951.00	N/A	NA
2007 INTERNATIONAL	2007	70,599.00	105,898.50	N/A	NA
2007 CE200 INTERNATIONAL	2006	55,694.00	78,901.40	11,138.80	4,639.60
2005 Bluebird	2005	120,694.00	181,041.00	N/A	NA
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					55,793.20

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

13 Tuition Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	135,000.00
District Mills	999	17.03
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	202,777.00

Budget Uses

Expenditure Budget	0002	202,777.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,460.14
Operating Reserve	0961	40,555.40
Unreserved Fund Balance Reappropriated	0970	42,904.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	159,872.26
Total Estimated Revenues to Fund Adopted Budget	0004	202,777.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

17 Adult Education Fund

Adopted Budget	0001	5,656.51

Budget Uses

Expenditure Budget	0002	5,656.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,656.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,656.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,656.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

28 Technology Fund

Adopted Budget	0001	62,440.34

Budget Uses

Expenditure Budget	0002	62,440.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,285.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,285.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,082.08
District Tax Levy	1110	53,072.55
District Mills	999	6.70
Total Estimated Revenues to Fund Adopted Budget	0004	62,440.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

29 Flexibility Fund

Adopted Budget	0001	21,161.89

Budget Uses

Expenditure Budget	0002	21,161.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,858.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,858.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,303.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,161.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-59548269

50 Debt Service Fund

GO Series 2023

Taxable Value		7,925,692.00
Adopted Budget	0001	747,314.53

Budget Uses

Expenditure Budget	0002	647,425.00
Add To Fund Balance	0003	99,889.53
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-99,889.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	747,314.53
Jurisdiction Mills	999	94.29
Total Estimated Revenues to Fund Adopted Budget	0004	747,314.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/24/2023	06/30/2048	4,500,000.00	4,090,000.00	110,000.00	213,462.50	250.00
High School Bond	08/24/2023	06/30/2048	4,500,000.00	4,090,000.00	110,000.00	213,462.50	250.00
Total Bond Requirements							647,425.00

Total Debt Service Requirements	0002	647,425.00

Budget Report
FY 2027

23 Judith Basin

Submit ID: 0464-59548269

0464 Stanford K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	248,697.41

Budget Uses

Expenditure Budget		0002	248,697.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	155,932.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	155,932.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,922.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,842.45
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	248,697.41

Budget Report
FY 2027

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-41951014

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 685	N/A	26,763,946

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Glenda Kearney

(Signature) (Date)

Chairperson, School Trustees: Stephanie Esch

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,174,504.60	520,434.59	10%	10.06%	88,228.97	4,829,072.49	257,203.14	9.61
10 Transportation	896,164.88	108,191.84	20%	12.07%	0.00	172,928.52	723,236.36	27.02
11 Bus Depreciation Reserve	413,524.86	0.00	N/A	0.00%	347,424.18	18,787.79	47,312.89	1.77
13 Tuition	455,877.06		N/A		61,099.74	39,858.29	354,919.03	13.26
14 Retirement	750,000.00	150,000.00	20%	20.00%	51,991.67	698,008.33		
17 Adult Education	65,000.00	22,750.00	35%	35.00%	8,942.34	2,482.27	53,575.39	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	148,961.65	0.00	N/A	0.00%	62,439.81	11,521.84	75,000.00	2.80
29 Flexibility	101,966.78	0.00	N/A	0.00%	93,536.74	8,430.04	0.00	0.00
61 Building Reserve	596,888.80	0.00	N/A	0.00%	475,928.80	73,498.02	47,461.98	1.77
Total of All Funds	8,602,888.63	801,376.43			1,189,592.25	5,854,587.59	1,558,708.79	58.23

50 Debt Service Tax Jurisdiction								
0732	459,750.00	0.00	20-9-438	0.00%	376,379.14	0.00	83,370.86	3.12

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	534 *
M1	STEVENSVILLE 7-8	151 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,259,387.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	387,418.24
D.	At Risk Student	(I-D)	24,106.72
E.	Indian Education For All	(I-E)	17,899.05
F.	American Indian Achievement Gap	(I-F)	7,168.00
G.	Data For Achievement	(I-G)	17,138.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	181,851.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	37,970.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	704
B.	BASE Budget Limit	(II-B)	4,787,418.74
C.	Maximum Budget Limit	(II-C)	6,051,082.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	5,044,621.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,767,158.08
H.	Maximum Budget Limit	(II-H)	6,015,751.65
I.	Highest Budget Without a Vote	(II-I)	5,174,504.60
J.	Highest Budget	(II-J)	6,015,751.65
K.	Highest Voted Amount	(II-K)	841,247.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,174,504.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		517,450.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,984.13
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,984.13	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		88,228.97
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	88,228.97	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		608,663.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,174,504.60
	1. BASE Budget Limit	(V-A1)	4,767,158.08	
	2. Over-BASE Budget	(V-A2)	407,346.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,259,387.56
	1. Direct State Aid Paid By State	(V-B1)	2,259,387.56	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		387,418.24
D.	At Risk Student	(V-D)		24,106.72
E.	Indian Education For All	(V-E)		17,899.05
F.	American Indian Achievement Gap	(V-F)		7,168.00
G.	Data For Achievement	(V-G)		17,138.70
H.	Special Education Allowable Cost Payment	(V-H)		181,851.69
I.	Remaining Fund Balance Available	(V-I)		88,228.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,685.60
	1. Actual Non-Levy Revenue	(V-J1)	20,685.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,685.72
L.	BASE Requirements	(V-L)		1,760,587.83
	1. Elementary County BASE Distribution	(V-L1)	1,760,587.83	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,767,158.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		150,143.38
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	150,143.38	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		407,346.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.61
	1. District Property Tax Levy Mills	(V-S1)	9.61	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-41951014

01 General Fund

Adopted Budget	0001	5,174,504.60

Budget Uses

Expenditure Budget	0002	5,174,504.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	88,228.97
Direct State Aid	3110	2,259,387.56
Quality Educator	3111	387,418.24
At Risk Student	3112	24,106.72
Indian Education For All	3113	17,899.05
American Indian Achievement Gap	3114	7,168.00
State Special Education Allowable Cost Payment to Districts	3115	181,851.69
Data For Achievement	3116	17,138.70
Elementary County BASE Distribution	2250	1,760,587.83
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,685.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	150,143.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,685.72
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	257,203.14
Total Estimated Revenues to Fund Adopted Budget			0004	5,174,504.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	896,164.88

Budget Uses

Expenditure Budget	0002	896,164.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	152,301.20
Contingency	0006	15,230.12
Over-Schedule	0011	728,633.56
Fund Balance for Budget	TFS48	108,191.84
Operating Reserve	0961	108,191.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,397.20
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	41,882.83
State - On-Schedule Transportation Reimbursement	3210	125,648.49
District Tax Levy	1110	723,236.36
District Mills	999	27.02
Total Estimated Revenues to Fund Adopted Budget	0004	896,164.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	413,524.86

Budget Uses

Expenditure Budget	0002	413,524.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	347,424.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347,424.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18,787.79
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,312.89
District Mills	999	1.77
Total Estimated Revenues to Fund Adopted Budget	0004	413,524.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 Passenger	2019	51,565.89	59,879.08	10,313.18	10,313.18
2019 RE150 19TV 48 PASSENGER	2019	112,983.00	112,982.40	22,596.60	22,596.60
2019 RE300 84 Passenger	2018	72,015.53	87,133.39	14,403.11	14,403.11
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	147,826.41	N/A	NA
2012 RE300	2011	68,553.16	102,829.74	N/A	NA
2009 CE300 71 pass	2009	42,718.22	64,077.33	N/A	NA
2008 CE300 71 pass	2008	37,525.40	56,288.10	N/A	NA
2007 FE300 83 pass	2007	45,264.83	67,897.25	N/A	NA
Total					47,312.89

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

13 Tuition Fund

Adopted Budget	0001	455,877.06

Budget Uses

Expenditure Budget	0002	455,877.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,099.74
Unreserved Fund Balance Reappropriated	0970	61,099.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	39,858.29
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	354,919.03
District Mills	999	13.26
Total Estimated Revenues to Fund Adopted Budget	0004	455,877.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-41951014

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201,991.67
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	51,991.67

Estimated Funding Sources

Interest Earnings	1510	7,685.93
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	690,322.40
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,692.34
Operating Reserve	0961	22,750.00
Unreserved Fund Balance Reappropriated	0970	8,942.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	2,482.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,575.39
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

28 Technology Fund

Adopted Budget	0001	148,961.65

Budget Uses

Expenditure Budget	0002	148,961.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,439.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,439.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,503.74
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,018.10
District Tax Levy	1110	75,000.00
District Mills	999	2.80
Total Estimated Revenues to Fund Adopted Budget	0004	148,961.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 0732-41951014

0732 Stevensville Elem

29 Flexibility Fund

Adopted Budget	0001	101,966.78

Budget Uses

Expenditure Budget	0002	101,966.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,536.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,536.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,430.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101,966.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-41951014

50 Debt Service Fund

0732

Taxable Value		26,763,946.00
Adopted Budget	0001	459,750.00

Budget Uses

Expenditure Budget	0002	459,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	376,379.14
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	376,379.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,370.86
Jurisdiction Mills	999	3.12
Total Estimated Revenues to Fund Adopted Budget	0004	459,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/07/2019	06/30/2039	6,369,000.00	4,290,000.00	285,000.00	174,250.00	500.00
Total Bond Requirements							459,750.00
Total Debt Service Requirements						0002	459,750.00

Budget Report
FY 2027

41 Ravalli

Submit ID: 0732-41951014

0732 Stevensville Elem

61 Building Reserve Fund

Adopted Budget		0001	596,888.80

Budget Uses

Expenditure Budget		0002	596,888.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	475,928.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	475,928.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,498.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	47,461.98
District Mills		999	1.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.77
Total Estimated Revenues to Fund Adopted Budget		0004	596,888.80

Budget Report
FY 2027

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-56819469

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	370	37,007,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Glenda Kearney

(Signature) (Date)

Chairperson, School Trustees: Stephanie Esch

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-56819469

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,735,398.60	345,003.64	10%	9.24%	0.00	3,516,486.55	218,912.05	5.92
10 Transportation	554,915.39	110,983.08	20%	20.00%	12,820.75	90,725.98	451,368.66	12.20
11 Bus Depreciation Reserve	404,595.20	0.00	N/A	0.00%	319,092.30	14,438.28	71,064.62	1.92
13 Tuition	211,642.69		N/A		5,422.18	0.00	206,220.51	5.57
14 Retirement	500,000.00	100,000.00	20%	20.00%	102,502.91	397,497.09		
17 Adult Education	100,119.69	35,041.89	35%	35.00%	55,516.41	1,615.21	42,988.07	1.16
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	270,364.77	0.00	N/A	0.00%	185,306.50	10,058.27	75,000.00	2.03
29 Flexibility	66,742.31	0.00	N/A	0.00%	34,420.36	32,321.95	0.00	0.00
61 Building Reserve	304,402.40	0.00	N/A	0.00%	222,887.40	50,990.59	30,524.41	0.82
Total of All Funds	6,148,181.05	591,028.61			937,968.81	4,114,133.92	1,096,078.32	29.62

50 Debt Service **Tax Jurisdiction**								
0733-79	1,044,700.00	0.00	20-9-438	0.00%	49,505.73	0.00	995,194.27	26.89

Budget Report
FY 2027

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-56819469

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 370

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,737,186.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	207,111.36
D.	At Risk Student	(I-D)	12,103.73
E.	Indian Education For All	(I-E)	9,668.10
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	9,257.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	99,550.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,782.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	361
B.	BASE Budget Limit	(II-B)	3,029,064.31
C.	Maximum Budget Limit	(II-C)	3,819,156.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	3,247,976.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,496,931.45
H.	Maximum Budget Limit	(II-H)	4,424,196.76
I.	Highest Budget Without a Vote	(II-I)	3,735,398.60
J.	Highest Budget	(II-J)	4,424,196.76
K.	Highest Voted Amount	(II-K)	688,798.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,735,398.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		345,003.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		345,003.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,735,398.60
1.	BASE Budget Limit	(V-A1)	3,496,931.45	
2.	Over-BASE Budget	(V-A2)	238,467.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,737,186.60
1.	Direct State Aid Paid By State	(V-B1)	1,737,186.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		207,111.36
D.	At Risk Student	(V-D)		12,103.73
E.	Indian Education For All	(V-E)		9,668.10
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		9,257.40
H.	Special Education Allowable Cost Payment	(V-H)		99,550.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,005.65
1.	Actual Non-Levy Revenue	(V-J1)	12,005.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		4,762.65
L.	BASE Requirements	(V-L)		1,403,237.32
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	1,403,237.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,496,931.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,555.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	19,555.10	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,467.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		5.92
	1. District Property Tax Levy Mills	(V-S1)	5.92	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		5.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-56819469

01 General Fund

Adopted Budget	0001	3,735,398.60

Budget Uses

Expenditure Budget	0002	3,735,398.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,737,186.60
Quality Educator	3111	207,111.36
At Risk Student	3112	12,103.73
Indian Education For All	3113	9,668.10
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	99,550.64
Data For Achievement	3116	9,257.40
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	1,403,237.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,005.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,555.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	4,762.65
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	218,912.05	
District Tax Levy		1110	218,912.05
Total Estimated Revenues to Fund Adopted Budget		0004	3,735,398.60
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	554,915.39

Budget Uses

Expenditure Budget	0002	554,915.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,491.12
Contingency	0006	7,749.11
Over-Schedule	0011	469,675.16
Fund Balance for Budget	TFS48	123,803.83
Operating Reserve	0961	110,983.08
Unreserved Fund Balance Reappropriated	0970	12,820.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,485.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,310.05
State - On-Schedule Transportation Reimbursement	3210	63,930.18
District Tax Levy	1110	451,368.66
District Mills	999	12.20
Total Estimated Revenues to Fund Adopted Budget	0004	554,915.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0733 Stevensville H S

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	404,595.20

Budget Uses

Expenditure Budget	0002	404,595.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	319,092.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	319,092.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,438.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	71,064.62
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	404,595.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Prevost 56 Passenger	2026	245,624.00	0.00	49,124.80	49,124.80
2019 CE300 77 PASSENGER	2019	34,377.12	40,955.52	6,875.42	6,875.42
2019 RE150 19TV 48 PASSENGER	2019	75,322.00	90,386.40	15,064.40	15,064.40
2019 RE300 84 Passenger	2018	48,010.36	72,015.54	N/A	NA
2013 RE300	2013	36,680.86	55,021.29	N/A	NA
2012 RE300	2011	49,641.96	74,462.94	N/A	NA
2009 CE300 71 pass	2009	34,951.27	52,426.91	N/A	NA
2008 CE300 71 pass	2008	30,702.60	46,053.90	N/A	NA
FE 300 83 PASSENGER	2007	37,034.85	55,552.28	N/A	NA
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					71,064.62

13 Tuition Fund

Adopted Budget	0001	211,642.69

Budget Uses

Expenditure Budget	0002	211,642.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,422.18
Unreserved Fund Balance Reappropriated	0970	5,422.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	206,220.51
District Mills	999	5.57
Total Estimated Revenues to Fund Adopted Budget	0004	211,642.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	202,502.91
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	102,502.91

Estimated Funding Sources

Interest Earnings	1510	7,790.38
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	389,706.71
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	100,119.69

Budget Uses

Expenditure Budget	0002	100,119.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,558.30
Operating Reserve	0961	35,041.89
Unreserved Fund Balance Reappropriated	0970	55,516.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,615.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,988.07
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	100,119.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	270,364.77

Budget Uses

Expenditure Budget	0002	270,364.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,306.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,306.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,110.81
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,947.46
District Tax Levy	1110	75,000.00
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	270,364.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	66,742.31

Budget Uses

Expenditure Budget	0002	66,742.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,420.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,420.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	32,321.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,742.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 0733-56819469

50 Debt Service Fund

0733-79

Taxable Value		37,007,891.00
Adopted Budget	0001	1,044,700.00

Budget Uses

Expenditure Budget	0002	1,044,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,505.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,505.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	995,194.27
Jurisdiction Mills	999	26.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,044,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/07/2019	06/30/2039	14,169,000.00	9,800,000.00	615,000.00	429,200.00	500.00
Total Bond Requirements							1,044,700.00

Total Debt Service Requirements	0002	1,044,700.00

Budget Report
FY 2027

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-56819469

61 Building Reserve Fund

Adopted Budget	0001	304,402.40

Budget Uses

Expenditure Budget	0002	304,402.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	222,887.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222,887.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	50,990.59
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	30,524.41
District Mills	999	0.82
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	304,402.40

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	347	134	6,054,149

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: PETER MATT

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,093,781.16	324,112.06	10%	7.92%	0.00	4,093,781.16	0.00	0.00
10 Transportation	640,000.00	128,000.00	20%	20.00%	25,609.63	207,117.16	407,273.21	67.27
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	113,498.55		N/A		4,382.69	0.00	109,115.86	18.02
14 Retirement	735,500.00	147,100.00	20%	20.00%	47,977.73	687,522.27		
17 Adult Education	24,501.28	8,575.45	35%	35.00%	15,925.83	0.00	8,575.45	1.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,508.86	0.00	N/A	0.00%	69.27	3,439.59	0.00	0.00
29 Flexibility	76,600.41	0.00	N/A	0.00%	43,438.63	33,161.78	0.00	0.00
61 Building Reserve	200,543.12	0.00	N/A	0.00%	65,228.12	99,615.00	35,700.00	5.90
Total of All Funds	5,887,933.38	607,787.51			202,631.90	5,124,636.96	560,664.52	92.61

50 Debt Service **Tax Jurisdiction**								
EL Series 2019 25%	103,225.00	0.00	20-9-438	0.00%	0.00	0.00	103,225.00	17.05
HS Series 2019 75%	309,675.00	464,696.95	20-9-438	150.06%	0.00	0.00	309,675.00	51.15

Budget Report
FY 2027

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Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	258
M1	ST IGNATIUS 7-8	89
H1	ST IGNATIUS HS 9-12	134

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,871,442.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	379,470.40
D.	At Risk Student	(I-D)	47,849.99
E.	Indian Education For All	(I-E)	12,568.53
F.	American Indian Achievement Gap	(I-F)	65,536.00
G.	Data For Achievement	(I-G)	12,034.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	145,145.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	27,017.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	481
B.	BASE Budget Limit	(II-B)	4,006,241.94
C.	Maximum Budget Limit	(II-C)	5,018,234.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,006,241.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,080,808.07
H.	Maximum Budget Limit	(II-H)	5,128,397.17
I.	Highest Budget Without a Vote	(II-I)	4,093,781.16
J.	Highest Budget	(II-J)	5,128,397.17
K.	Highest Voted Amount	(II-K)	1,034,616.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,093,781.16

Budget Report
FY 2027

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Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			324,112.06
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			324,112.06

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	104,016.48	41,129.16	145,145.64
B.	Special Education RSBG to Coop	19,490.99	7,526.78	27,017.77
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	49,402.99	19,462.38	68,865.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	2,480,152.40	1,143,522.50	3,623,674.90
		2,667,816.40	1,518,855.50	4,186,671.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	941,739.19	536,155.99	1,477,895.18
H.	Special Education in BASE@40%	49,402.99	19,462.38	68,865.36
I.	Subsidized BASE Amount	991,142.18	555,618.37	1,546,760.54
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,093,781.16
	1. BASE Budget Limit	(V-A1)	4,080,808.07	
	2. Over-BASE Budget	(V-A2)	12,973.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,871,442.35
	1. Direct State Aid Paid By State	(V-B1)	1,871,442.35	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		379,470.40
D.	At Risk Student	(V-D)		47,849.99
E.	Indian Education For All	(V-E)		12,568.53
F.	American Indian Achievement Gap	(V-F)		65,536.00
G.	Data For Achievement	(V-G)		12,034.62

H.	Special Education Allowable Cost Payment	(V-H)		145,145.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,683.78
	1. Actual Non-Levy Revenue	(V-J1)	9,683.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,537,076.76
	1. Elementary County BASE Distribution	(V-L1)	984,944.56	
	2. High School County BASE Distribution	(V-L2)	552,132.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,080,808.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,973.08
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	12,973.08	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,973.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	4,093,781.16

Budget Uses

Expenditure Budget	0002	4,093,781.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,871,442.35
Quality Educator	3111	379,470.40
At Risk Student	3112	47,849.99
Indian Education For All	3113	12,568.53
American Indian Achievement Gap	3114	65,536.00
State Special Education Allowable Cost Payment to Districts	3115	145,145.64
Data For Achievement	3116	12,034.62
Elementary County BASE Distribution	2250	984,944.56
High School County BASE Distribution	2260	552,132.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,683.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,973.08
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	4,093,781.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	197,117.17
Contingency	0006	10,000.00
Over-Schedule	0011	432,882.83
Fund Balance for Budget	TFS48	153,609.63
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	25,609.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	51,779.29
State - On-Schedule Transportation Reimbursement	3210	155,337.87
District Tax Levy	1110	407,273.21
District Mills	999	67.27
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

13 Tuition Fund

Adopted Budget	0001	113,498.55

Budget Uses

Expenditure Budget	0002	113,498.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,382.69
Unreserved Fund Balance Reappropriated	0970	4,382.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	109,115.86
District Mills	999	18.02
Total Estimated Revenues to Fund Adopted Budget	0004	113,498.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

14 Retirement Fund

Adopted Budget	0001	735,500.00

Budget Uses

Expenditure Budget	0002	735,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,077.73
Operating Reserve	0961	147,100.00
Unreserved Fund Balance Reappropriated	0970	47,977.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	687,522.27
Total Estimated Revenues to Fund Adopted Budget	0004	735,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	24,501.28

Budget Uses

Expenditure Budget	0002	24,501.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,501.28
Operating Reserve	0961	8,575.45
Unreserved Fund Balance Reappropriated	0970	15,925.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,575.45
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	24,501.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

28 Technology Fund

Adopted Budget	0001	3,508.86

Budget Uses

Expenditure Budget	0002	3,508.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,439.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,508.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	76,600.41

Budget Uses

Expenditure Budget	0002	76,600.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,438.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,438.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	33,161.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	76,600.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

50 Debt Service Fund

EL Series 2019 25%

Taxable Value		6,054,149.00
Adopted Budget	0001	103,225.00

Budget Uses

Expenditure Budget	0002	103,225.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,225.00
Jurisdiction Mills	999	17.05
Total Estimated Revenues to Fund Adopted Budget	0004	103,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	03/28/2019	06/30/2039	1,421,250.00	972,500.00	63,750.00	39,475.00	0.00
Total Bond Requirements							103,225.00
Total Debt Service Requirements						0002	103,225.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

HS Series 2019 75%

Taxable Value		6,054,149.00
Adopted Budget	0001	309,675.00

Budget Uses

Expenditure Budget	0002	309,675.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	464,696.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	464,696.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	309,675.00
Jurisdiction Mills	999	51.15
Total Estimated Revenues to Fund Adopted Budget	0004	309,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	03/28/2019	06/30/2039	4,263,750.00	2,917,500.00	191,250.00	118,425.00	0.00

Total Bond Requirements		309,675.00
Total Debt Service Requirements	0002	309,675.00

Budget Report
FY 2027

24 Lake

Submit ID: 0481-39284945

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	200,543.12

Budget Uses

Expenditure Budget		0002	200,543.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,228.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,228.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	99,615.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	35,700.00
District Mills		999	5.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.90
Total Estimated Revenues to Fund Adopted Budget		0004	200,543.12

Budget Report
FY 2027

31 Mineral

Submit ID: 0582-96012946

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 130	* 60	6,182,585

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Russ Cleveland

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

31 Mineral

Submit ID: 0582-96012946

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,223,999.34	288,246.92	10%	12.96%	0.00	1,870,953.18	353,046.16	57.10
10 Transportation	350,000.00	70,000.00	20%	20.00%	61,917.73	66,621.31	221,460.96	35.82
11 Bus Depreciation Reserve	696,055.07	0.00	N/A	0.00%	429,924.41	8,000.00	258,130.66	41.75
13 Tuition	84,160.62		N/A		4,334.73	120.00	79,705.89	12.89
14 Retirement	295,000.00	59,000.00	20%	20.00%	24,459.28	270,540.72		
17 Adult Education	30,000.00	0.00	35%	0.00%	8,849.06	110.00	21,040.94	3.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,695.62	0.00	N/A	0.00%	128.62	1,567.00	0.00	0.00
29 Flexibility	93,509.05	0.00	N/A	0.00%	77,933.63	15,575.42	0.00	0.00
61 Building Reserve	441,546.88	0.00	N/A	0.00%	338,891.88	81,055.00	21,600.00	3.49
Total of All Funds	4,215,966.58	417,246.92			946,439.34	2,314,542.63	954,984.61	154.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

31 Mineral

Submit ID: 0582-96012946

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	99 *
M1	ST REGIS 7-8	31 *
H1	ST REGIS HS 9-12	60 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	895,303.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	160,359.36
D.	At Risk Student	(I-D)	18,285.43
E.	Indian Education For All	(I-E)	4,964.70
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	4,753.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,720.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,054.43
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	197
B.	BASE Budget Limit	(II-B)	1,856,524.44
C.	Maximum Budget Limit	(II-C)	2,304,408.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,046.16
E.	Adopted Budget	(II-E)	2,209,570.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,859,117.52
H.	Maximum Budget Limit	(II-H)	2,309,301.05
I.	Highest Budget Without a Vote	(II-I)	2,223,999.34
J.	Highest Budget	(II-J)	2,309,301.05
K.	Highest Voted Amount	(II-K)	85,301.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,223,999.34

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		222,399.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		65,846.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	65,846.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		288,246.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	29,969.60	14,750.55	44,720.15
B.	Special Education RSBG to Coop	6,852.74	3,201.69	10,054.43
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,728.94	7,180.90	21,909.83
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	926,783.30	513,135.00	1,439,918.30
		1,114,447.30	888,468.00	2,002,915.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	393,399.90	313,629.20	707,029.10
H.	Special Education in BASE@40%	14,728.94	7,180.90	21,909.83
I.	Subsidized BASE Amount	408,128.84	320,810.10	728,938.93
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,223,999.34
1.	BASE Budget Limit	(V-A1)	1,859,117.52	
2.	Over-BASE Budget	(V-A2)	364,881.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		895,303.14
1.	Direct State Aid Paid By State	(V-B1)	895,303.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		160,359.36
D.	At Risk Student	(V-D)		18,285.43
E.	Indian Education For All	(V-E)		4,964.70
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		4,753.80

H.	Special Education Allowable Cost Payment	(V-H)		44,720.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,139.57
	1. Actual Non-Levy Revenue	(V-J1)	11,139.57	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		717,799.37
	1. Elementary County BASE Distribution	(V-L1)	401,890.68	
	2. High School County BASE Distribution	(V-L2)	315,908.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,859,117.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		11,835.66
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	11,835.66	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,046.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		364,881.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		57.10
	1. District Property Tax Levy Mills	(V-S1)	57.10	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		57.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,223,999.34

Budget Uses

Expenditure Budget	0002	2,223,999.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	895,303.14
Quality Educator	3111	160,359.36
At Risk Student	3112	18,285.43
Indian Education For All	3113	4,964.70
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	44,720.15
Data For Achievement	3116	4,753.80
Elementary County BASE Distribution	2250	401,890.68
High School County BASE Distribution	2260	315,908.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,139.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	11,835.66
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	353,046.16		
District Tax Levy			1110	353,046.16
Total Estimated Revenues to Fund Adopted Budget			0004	2,223,999.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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FY 2027
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0582 St Regis K-12 Schools

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,201.18
Contingency	0006	5,920.12
Over-Schedule	0011	284,878.70
Fund Balance for Budget	TFS48	131,917.73
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	61,917.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,280.32
State - On-Schedule Transportation Reimbursement	3210	48,840.99
District Tax Levy	1110	221,460.96
District Mills	999	35.82
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0582 St Regis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	696,055.07

Budget Uses

Expenditure Budget	0002	696,055.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	429,924.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	429,924.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	258,130.66
District Mills	999	41.75
Total Estimated Revenues to Fund Adopted Budget	0004	696,055.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 INTEGRATED COACH (IC) 77 PASSENGER #7	2026	377,496.16	0.00	75,499.23	75,499.23
2025 INTEGRATED COACH (IC) 77 PASSENGER #8	2026	377,496.16	0.00	75,499.23	75,499.23
2025 Thomas Travel Bus #5	2025	246,018.00	49,203.60	49,203.60	49,203.60
2026 Thomas 83 passenger #2	2025	205,247.00	41,049.40	41,049.40	41,049.40
2021 THOMAS 71 PASSENGER BUS	2022	109,396.00	87,516.80	21,879.20	21,879.20
2018 Thomas 81 passenger	2018	130,000.00	192,000.00	26,000.00	3,000.00
2017 Bluebird 50 passenger	2016	106,500.00	159,750.00	N/A	NA
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	92,449.50	N/A	NA
2015 - 59 passenger Thomas	2015	104,812.00	157,218.00	N/A	NA
Total					266,130.66

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13 Tuition Fund

Adopted Budget	0001	84,160.62

Budget Uses

Expenditure Budget	0002	84,160.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,334.73
Unreserved Fund Balance Reappropriated	0970	4,334.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	120.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,705.89
District Mills	999	12.89
Total Estimated Revenues to Fund Adopted Budget	0004	84,160.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,459.28
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	24,459.28

Estimated Funding Sources

Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	269,340.72
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,849.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,849.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	110.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,040.94
District Mills	999	3.40
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,695.62

Budget Uses

Expenditure Budget	0002	1,695.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,567.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,695.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	93,509.05

Budget Uses

Expenditure Budget	0002	93,509.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,933.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,933.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,775.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,509.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	441,546.88

Budget Uses

Expenditure Budget	0002	441,546.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338,891.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,891.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	81,055.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	21,600.00
District Mills	999	3.49
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	441,546.88

Budget Report
FY 2027

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Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 95	* 44	10,962,977

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dan Nau

(Signature) (Date)

Chairperson, School Trustees: Marcia Manthey

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,056,666.50	152,556.79	10%	7.42%	0.00	1,515,221.81	541,444.69	49.39
10 Transportation	280,000.00	53,384.13	20%	19.07%	0.00	174,442.95	105,557.05	9.63
11 Bus Depreciation Reserve	508,527.14	0.00	N/A	0.00%	410,364.00	0.00	98,163.14	8.95
13 Tuition	100,000.00		N/A		858.49	0.00	99,141.51	9.04
14 Retirement	375,000.00	75,000.00	20%	20.00%	60,496.53	314,503.47		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	2,666.11	0.00	12,333.89	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,576.37	0.00	N/A	0.00%	17,315.70	1,260.67	50,000.00	4.56
29 Flexibility	748,421.89	0.00	N/A	0.00%	598,421.89	150,000.00	0.00	0.00
61 Building Reserve	376,169.62	0.00	N/A	0.00%	189,839.62	72,500.04	113,829.96	10.38
Total of All Funds	4,528,361.52	286,190.92			1,279,962.34	2,227,928.94	1,020,470.24	93.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	72 *
M1	SUNBURST 7-8	23 *
H1	SUNBURST HS 9-12	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	723,079.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	152,723.20
D.	At Risk Student	(I-D)	7,920.40
E.	Indian Education For All	(I-E)	3,632.07
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	3,477.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,895.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,965.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	142
B.	BASE Budget Limit	(II-B)	1,499,249.71
C.	Maximum Budget Limit	(II-C)	1,831,983.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,444.69
E.	Adopted Budget	(II-E)	2,040,694.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,495,686.66
H.	Maximum Budget Limit	(II-H)	1,828,963.23
I.	Highest Budget Without a Vote	(II-I)	2,056,666.50
J.	Highest Budget	(II-J)	2,056,666.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,056,666.50

Budget Report
FY 2027

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0903 Sunburst K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			152,556.79
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			152,556.79

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,649.31	7,245.93	20,895.24
B.	Special Education RSBG to Coop	4,549.77	2,415.31	6,965.08
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,279.63	3,864.50	11,144.13

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	678,155.30	376,475.00	1,054,630.30
		865,819.30	751,808.00	1,617,627.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	305,634.21	265,388.22	571,022.44
H.	Special Education in BASE@40%	7,279.63	3,864.50	11,144.13
I.	Subsidized BASE Amount	312,913.84	269,252.72	582,166.57
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,056,666.50
	1. BASE Budget Limit	(V-A1)	1,495,686.66	
	2. Over-BASE Budget	(V-A2)	560,979.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		723,079.41
	1. Direct State Aid Paid By State	(V-B1)	723,079.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		152,723.20
D.	At Risk Student	(V-D)		7,920.40
E.	Indian Education For All	(V-E)		3,632.07
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		3,477.78

H.	Special Education Allowable Cost Payment	(V-H)		20,895.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,540.90
	1. Actual Non-Levy Revenue	(V-J1)	5,540.90	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		576,625.66
	1. Elementary County BASE Distribution	(V-L1)	309,921.75	
	2. High School County BASE Distribution	(V-L2)	266,703.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,495,686.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,535.15
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	19,535.15	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,444.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		560,979.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.39
	1. District Property Tax Levy Mills	(V-S1)	49.39	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

01 General Fund

Adopted Budget	0001	2,056,666.50

Budget Uses

Expenditure Budget	0002	2,056,666.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	723,079.41
Quality Educator	3111	152,723.20
At Risk Student	3112	7,920.40
Indian Education For All	3113	3,632.07
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	20,895.24
Data For Achievement	3116	3,477.78
Elementary County BASE Distribution	2250	309,921.75
High School County BASE Distribution	2260	266,703.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,540.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
51 Toole
0903 Sunburst K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,535.15
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	541,444.69		
District Tax Levy			1110	541,444.69
Total Estimated Revenues to Fund Adopted Budget			0004	2,056,666.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	158,584.50
Contingency	0006	15,858.45
Over-Schedule	0011	105,557.05
Fund Balance for Budget	TFS48	53,384.13
Operating Reserve	0961	53,384.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,610.73
State - On-Schedule Transportation Reimbursement	3210	130,832.22
District Tax Levy	1110	105,557.05
District Mills	999	9.63
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	508,527.14

Budget Uses

Expenditure Budget	0002	98,163.14
Add To Fund Balance	0003	410,364.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	410,364.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	410,364.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,163.14
District Mills	999	8.95
Total Estimated Revenues to Fund Adopted Budget	0004	508,527.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Metallic Toyota Sienna	2026	58,217.09	0.00	11,643.42	11,643.42
2024 Bluebird 72 Passenger Flat Nose	2025	162,000.00	0.00	32,400.00	16,200.00
2023 Toyota Sienna (Red)	2024	42,356.25	16,785.06	8,471.25	7,059.38
2024 Thomas 60 #1058	2023	113,314.00	55,662.80	22,662.80	16,187.71
2020-Toyota Sienna - Class 3 Bus	2021	36,306.77	31,161.35	7,261.35	7,261.35
2022 Thomas 60 #2947	2021	87,000.00	68,300.00	17,400.00	8,700.00
Thomas Bus 141YN	2020	197,979.00	199,405.09	39,595.80	19,797.90
2020 Thomas 71 #8301	2019	100,138.00	123,110.40	20,027.60	10,013.80
Bus Security Camera System	2019	9,331.94	12,698.33	1,866.39	1,299.58
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	212,677.50	N/A	NA
Total					98,163.14

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	858.49
Unreserved Fund Balance Reappropriated	0970	858.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,141.51
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	314,503.47
Add To Fund Balance	0003	60,496.53
Fund Balance for Budget	TFS48	135,496.53
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	60,496.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	314,503.47
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	12,333.89
Add To Fund Balance	0003	2,666.11
Fund Balance for Budget	TFS48	7,916.11
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	2,666.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,333.89
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0903 Sunburst K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,576.37

Budget Uses

Expenditure Budget	0002	68,576.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,315.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,315.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,260.67
District Tax Levy	1110	50,000.00
District Mills	999	4.56
Total Estimated Revenues to Fund Adopted Budget	0004	68,576.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	748,421.89

Budget Uses

Expenditure Budget	0002	748,421.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	598,421.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	598,421.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	748,421.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

51 Toole

Submit ID: 0903-96772436

0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	376,169.62

Budget Uses

Expenditure Budget	0002	376,169.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,839.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,839.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,500.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
District Tax Levy		1110	113,829.96
District Mills		999	10.38
Building Reserve Voted Mills		0134	8.21
Building Reserve Permissive Mills		0135	2.17
Total Estimated Revenues to Fund Adopted Budget		0004	376,169.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	250,000.00	5	612	200,000.00	50,000.00	50,000.00
05/05/2026	200,000.00	5	612	0.00	40,000.00	40,000.00
Total						90,000.00

Budget Report
FY 2027

07 Cascade

Submit ID: 1225-81178446

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 162	N/A	4,611,911

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: MARYLEE THEUS

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

Submit ID: 1225-81178446

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,598,431.78	163,938.56	10%	10.26%	0.00	1,342,620.84	255,810.94	55.47
10 Transportation	330,000.00	25,315.05	20%	7.67%	0.00	74,860.20	255,139.80	55.32
11 Bus Depreciation Reserve	45,427.76	0.00	N/A	0.00%	17,245.23	0.00	28,182.53	6.11
13 Tuition	240,000.00		N/A		0.00	0.00	240,000.00	52.04
14 Retirement	250,000.00	50,000.00	20%	20.00%	18,484.08	231,515.92		
17 Adult Education	8,000.00	0.00	35%	0.00%	6,802.92	0.00	1,197.08	0.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,168.37	0.00	N/A	0.00%	3,066.56	1,101.81	0.00	0.00
29 Flexibility	88,264.64	0.00	N/A	0.00%	88,264.64	0.00	0.00	0.00
61 Building Reserve	123,836.98	0.00	N/A	0.00%	63,711.98	41,495.00	18,630.00	4.04
Total of All Funds	2,688,129.53	239,253.61			197,575.41	1,691,593.77	798,960.35	173.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

07 Cascade

Submit ID: 1225-81178446

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	125 *
M1	SUN RIVER 7-8	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	598,593.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,386.40
D.	At Risk Student	(I-D)	12,355.45
E.	Indian Education For All	(I-E)	4,233.06
F.	American Indian Achievement Gap	(I-F)	2,560.00
G.	Data For Achievement	(I-G)	4,053.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	63,595.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,200.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	175
B.	BASE Budget Limit	(II-B)	1,401,216.24
C.	Maximum Budget Limit	(II-C)	1,718,457.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,657,027.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,307,210.84
H.	Maximum Budget Limit	(II-H)	1,608,167.54
I.	Highest Budget Without a Vote	(II-I)	1,598,431.78
J.	Highest Budget	(II-J)	1,662,841.81
K.	Highest Voted Amount	(II-K)	64,410.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,598,431.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		159,843.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,095.38
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,095.38	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,938.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,598,431.78
	1. BASE Budget Limit	(V-A1)	1,307,210.84	
	2. Over-BASE Budget	(V-A2)	291,220.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		598,593.34
	1. Direct State Aid Paid By State	(V-B1)	598,593.34	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,386.40
D.	At Risk Student	(V-D)		12,355.45
E.	Indian Education For All	(V-E)		4,233.06
F.	American Indian Achievement Gap	(V-F)		2,560.00
G.	Data For Achievement	(V-G)		4,053.24
H.	Special Education Allowable Cost Payment	(V-H)		63,595.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,452.92
	1. Actual Non-Levy Revenue	(V-J1)	2,452.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		498,980.46
	1. Elementary County BASE Distribution	(V-L1)	498,980.46	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,307,210.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,410.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	35,410.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		291,220.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		55.47
	1. District Property Tax Levy Mills	(V-S1)	55.47	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		55.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade
1225 Sun River Valley Elem

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01 General Fund

Adopted Budget	0001	1,598,431.78

Budget Uses

Expenditure Budget	0002	1,598,431.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	598,593.34
Quality Educator	3111	120,386.40
At Risk Student	3112	12,355.45
Indian Education For All	3113	4,233.06
American Indian Achievement Gap	3114	2,560.00
State Special Education Allowable Cost Payment to Districts	3115	63,595.97
Data For Achievement	3116	4,053.24
Elementary County BASE Distribution	2250	498,980.46
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,452.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,410.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	255,810.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,598,431.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,054.74
Contingency	0006	6,805.47
Over-Schedule	0011	255,139.79
Fund Balance for Budget	TFS48	25,315.05
Operating Reserve	0961	25,315.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,715.05
State - On-Schedule Transportation Reimbursement	3210	56,145.15
District Tax Levy	1110	255,139.80
District Mills	999	55.32
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	45,427.76

Budget Uses

Expenditure Budget	0002	45,427.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,245.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,245.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,182.53
District Mills	999	6.11
Total Estimated Revenues to Fund Adopted Budget	0004	45,427.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas Freightliner C-Conventional school bus	2026	53,321.66	0.00	10,664.33	10,664.33
Thomas FreightlinerC-Conventional school bus	2026	38,983.00	0.00	7,796.60	7,796.60
2020 Thomas Bus D Transit Style	2020	48,608.00	58,329.60	9,721.60	9,721.60
2018 thomas CHA	2017	52,301.00	78,451.50	N/A	NA
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	17,066.00	25,599.00	N/A	NA
bus radios, base station, portable radios	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	29,111.73	43,667.60	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					28,182.53

Budget Report
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13 Tuition Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	240,000.00
District Mills	999	52.04
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,484.08
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	18,484.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	231,515.92
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	1,197.08
Add To Fund Balance	0003	6,802.92
Fund Balance for Budget	TFS48	6,802.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,802.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,197.08
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,168.37

Budget Uses

Expenditure Budget	0002	1,101.81
Add To Fund Balance	0003	3,066.56
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,066.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,066.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,101.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,168.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	88,264.64

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	88,264.64
Fund Balance for Budget	TFS48	88,264.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,264.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,264.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	123,836.98

Budget Uses

Expenditure Budget		0002	123,836.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,711.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,711.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,495.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	18,630.00
District Mills		999	4.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.04
Total Estimated Revenues to Fund Adopted Budget		0004	123,836.98

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	2,226,439

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Laura Nygard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	168,037.40	4,215.83	10%	2.51%	0.00	139,328.44	28,708.96	12.89
10 Transportation	54,612.00	10,445.39	20%	19.13%	0.00	34,406.48	20,205.52	9.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	15,650.00		N/A		0.00	0.00	15,650.00	7.03
14 Retirement	22,109.00	4,421.80	20%	20.00%	5,210.86	16,898.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127.04	0.00	N/A	0.00%	13.16	113.88	0.00	0.00
29 Flexibility	1.39	0.00	N/A	0.00%	1.39	0.00	0.00	0.00
61 Building Reserve	166,004.72	0.00	N/A	0.00%	124,624.72	33,104.00	8,276.00	3.72
Total of All Funds	426,541.55	19,083.02			129,850.13	223,850.94	72,840.48	32.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	63,846.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,363.20
D.	At Risk Student	(I-D)	1,025.95
E.	Indian Education For All	(I-E)	313.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	300.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,853.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	617.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	138,264.08
C.	Maximum Budget Limit	(II-C)	169,924.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,708.96
E.	Adopted Budget	(II-E)	166,973.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	135,111.39
H.	Maximum Budget Limit	(II-H)	168,195.82
I.	Highest Budget Without a Vote	(II-I)	168,037.40
J.	Highest Budget	(II-J)	168,851.33
K.	Highest Voted Amount	(II-K)	813.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	168,037.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		4,215.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,215.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		168,037.40
1.	BASE Budget Limit	(V-A1)	135,111.39	
2.	Over-BASE Budget	(V-A2)	32,926.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		63,846.26
1.	Direct State Aid Paid By State	(V-B1)	63,846.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,363.20
D.	At Risk Student	(V-D)		1,025.95
E.	Indian Education For All	(V-E)		313.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		300.24
H.	Special Education Allowable Cost Payment	(V-H)		1,853.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		51,408.57
1.	Elementary County BASE Distribution	(V-L1)	51,408.57	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		135,111.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,217.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	4,217.05	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,926.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.89
	1. District Property Tax Levy Mills	(V-S1)	12.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

01 General Fund

Adopted Budget	0001	168,037.40

Budget Uses

Expenditure Budget	0002	168,037.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	63,846.26
Quality Educator	3111	16,363.20
At Risk Student	3112	1,025.95
Indian Education For All	3113	313.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,853.61
Data For Achievement	3116	300.24
Elementary County BASE Distribution	2250	51,408.57
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula
0594 Sunset Elem

Submit ID: 0594-86447576

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,217.05
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	28,708.96
Total Estimated Revenues to Fund Adopted Budget			0004	168,037.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	54,612.00

Budget Uses

Expenditure Budget	0002	54,612.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,278.62
Contingency	0006	3,127.86
Over-Schedule	0011	20,205.52
Fund Balance for Budget	TFS48	10,445.39
Operating Reserve	0961	10,445.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,601.62
State - On-Schedule Transportation Reimbursement	3210	25,804.86
District Tax Levy	1110	20,205.52
District Mills	999	9.08
Total Estimated Revenues to Fund Adopted Budget	0004	54,612.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

13 Tuition Fund

Adopted Budget	0001	15,650.00

Budget Uses

Expenditure Budget	0002	15,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,650.00
District Mills	999	7.03
Total Estimated Revenues to Fund Adopted Budget	0004	15,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

14 Retirement Fund

Adopted Budget	0001	22,109.00

Budget Uses

Expenditure Budget	0002	22,109.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,632.66
Operating Reserve	0961	4,421.80
Unreserved Fund Balance Reappropriated	0970	5,210.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,898.14
Total Estimated Revenues to Fund Adopted Budget	0004	22,109.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127.04

Budget Uses

Expenditure Budget	0002	127.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	113.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	127.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.39

Budget Uses

Expenditure Budget	0002	1.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0594 Sunset Elem

Submit ID: 0594-86447576

61 Building Reserve Fund

Adopted Budget	0001	166,004.72

Budget Uses

Expenditure Budget	0002	166,004.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,624.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,624.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	33,104.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	8,276.00
District Mills	999	3.72
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	166,004.72

Budget Report
FY 2027

31 Mineral

Submit ID: 0579-39517762

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	241	*	99	7,481,713

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Autumn Schultz

(Signature) (Date)

Chairperson, School Trustees: Jaime Talbot

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

31 Mineral

Submit ID: 0579-39517762

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,460,687.37	327,411.95	10%	9.46%	0.00	2,944,245.58	516,441.79	69.03
10 Transportation	350,000.00	70,000.00	20%	20.00%	29,921.07	92,173.31	227,905.62	30.46
11 Bus Depreciation Reserve	205,737.70	0.00	N/A	0.00%	19,629.40	0.00	186,108.30	24.88
13 Tuition	95,000.00		N/A		8,116.12	0.00	86,883.88	11.61
14 Retirement	625,000.00	125,000.00	20%	20.00%	36,504.84	588,495.16		
17 Adult Education	45,000.00	0.00	35%	0.00%	11,927.64	0.00	33,072.36	4.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,163.85	0.00	N/A	0.00%	11,707.06	2,456.79	60,000.00	8.02
29 Flexibility	65,166.51	0.00	N/A	0.00%	40,183.50	24,983.01	0.00	0.00
61 Building Reserve	274,195.15	0.00	N/A	0.00%	155,555.15	94,912.00	23,728.00	3.17
Total of All Funds	5,194,950.58	522,411.95			313,544.78	3,747,265.85	1,134,139.95	151.59

50 Debt Service								
Tax Jurisdiction								
Series 2018	230,687.52	0.00	20-9-438	0.00%	67,841.72	0.00	162,845.80	21.77

Budget Report
FY 2027

31 Mineral

Submit ID: 0579-39517762

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	193
M1	SUPERIOR 7-8	48
H1	SUPERIOR HS 9-12	99 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,388,835.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	290,641.60
D.	At Risk Student	(I-D)	32,806.39
E.	Indian Education For All	(I-E)	8,884.20
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	8,506.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	55,608.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,536.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	336
B.	BASE Budget Limit	(II-B)	2,812,234.79
C.	Maximum Budget Limit	(II-C)	3,471,692.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	3,358,133.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,914,788.17
H.	Maximum Budget Limit	(II-H)	3,606,816.54
I.	Highest Budget Without a Vote	(II-I)	3,490,144.78
J.	Highest Budget	(II-J)	3,606,816.54
K.	Highest Voted Amount	(II-K)	116,671.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,460,687.37

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			327,411.95
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			327,411.95

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	40,610.91	14,997.39	55,608.30
B.	Special Education RSBG to Coop	13,536.97	4,999.13	18,536.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	21,659.15	7,998.61	29,657.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,698,309.40	845,707.50	2,544,016.90
		1,885,973.40	1,221,040.50	3,107,013.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	665,748.61	431,027.30	1,096,775.91
H.	Special Education in BASE@40%	21,659.15	7,998.61	29,657.76
I.	Subsidized BASE Amount	687,407.76	439,025.91	1,126,433.67
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,460,687.37
	1. BASE Budget Limit	(V-A1)	2,914,788.17	
	2. Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,388,835.21
	1. Direct State Aid Paid By State	(V-B1)	1,388,835.21	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		290,641.60
D.	At Risk Student	(V-D)		32,806.39
E.	Indian Education For All	(V-E)		8,884.20
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		8,506.80

H.	Special Education Allowable Cost Payment	(V-H)		55,608.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,697.04
	1. Actual Non-Levy Revenue	(V-J1)	20,697.04	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,105,736.63
	1. Elementary County BASE Distribution	(V-L1)	674,782.57	
	2. High School County BASE Distribution	(V-L2)	430,954.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,914,788.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		29,457.41
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	29,457.41	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		516,441.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		69.03
	1. District Property Tax Levy Mills	(V-S1)	69.03	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		69.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,460,687.37

Budget Uses

Expenditure Budget	0002	3,460,687.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,388,835.21
Quality Educator	3111	290,641.60
At Risk Student	3112	32,806.39
Indian Education For All	3113	8,884.20
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	55,608.30
Data For Achievement	3116	8,506.80
Elementary County BASE Distribution	2250	674,782.57
High School County BASE Distribution	2260	430,954.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,697.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,457.41
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	516,441.79		
District Tax Levy			1110	516,441.79
Total Estimated Revenues to Fund Adopted Budget			0004	3,460,687.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,793.92
Contingency	0006	8,379.39
Over-Schedule	0011	257,826.69
Fund Balance for Budget	TFS48	99,921.07
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	29,921.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,043.32
State - On-Schedule Transportation Reimbursement	3210	69,129.99
District Tax Levy	1110	227,905.62
District Mills	999	30.46
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0579 Superior K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	205,737.70

Budget Uses

Expenditure Budget	0002	205,737.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,629.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,629.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	186,108.30
District Mills	999	24.88
Total Estimated Revenues to Fund Adopted Budget	0004	205,737.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas Bus	2025	146,389.00	10,000.00	29,277.80	29,277.80
2025 Thomas Bus2	2025	159,540.00	10,000.00	31,908.00	31,908.00
2024 Thomas 311TS	2023	122,242.00	34,672.00	24,448.40	21,448.40
2022 Thomas Bus	2022	110,594.00	20,000.00	22,118.80	22,118.80
2021 Thomas Bus	2020	109,407.00	96,584.20	21,881.40	21,881.40
Thomas TransLiner Activity Bus	2019	100,000.00	110,000.00	20,000.00	20,000.00
2018 Thomas	2018	98,665.00	128,265.00	19,733.00	19,732.50
2019 Thomas	2018	98,707.00	128,319.00	19,741.40	19,741.40
Total					186,108.30

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13 Tuition Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,116.12
Unreserved Fund Balance Reappropriated	0970	8,116.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	86,883.88
District Mills	999	11.61
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161,504.84
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	36,504.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	588,495.16
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,927.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,927.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,072.36
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,163.85

Budget Uses

Expenditure Budget	0002	74,163.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,707.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,707.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,456.79
District Tax Levy	1110	60,000.00
District Mills	999	8.02
Total Estimated Revenues to Fund Adopted Budget	0004	74,163.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	65,166.51

Budget Uses

Expenditure Budget	0002	65,166.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,183.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,183.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	24,983.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,166.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2018

Taxable Value		7,481,713.00
Adopted Budget	0001	230,687.52

Budget Uses

Expenditure Budget	0002	230,687.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,841.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,841.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	162,845.80
Jurisdiction Mills	999	21.77
Total Estimated Revenues to Fund Adopted Budget	0004	230,687.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,020,000.00	75,000.00	39,843.76	500.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,020,000.00	75,000.00	39,843.76	500.00
Total Bond Requirements							230,687.52
Total Debt Service Requirements						0002	230,687.52

Budget Report
FY 2027

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0579 Superior K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	274,195.15

Budget Uses

Expenditure Budget		0002	274,195.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	155,555.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	155,555.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	94,912.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	23,728.00
District Mills		999	3.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.17
Total Estimated Revenues to Fund Adopted Budget		0004	274,195.15

Budget Report
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24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	5,781,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Manuel Kesterson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	1,087.60	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	119,926.86	11,306.03	N/A	9.43%	69,507.70	0.00	50,419.16	8.72
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	119,926.86	11,306.03			69,507.70	1,087.60	50,419.16	8.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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Submit ID: 0486-11249576

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	102,140.28
C.	Maximum Budget Limit	(II-C)	125,528.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	113,060.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	1,740.53
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,087.60
1.	Actual Non-Levy Revenue	(V-J1)	1,087.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		0.00
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,087.60
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,087.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,087.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

24 Lake

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0486 Swan Lake-Salmon Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	1,087.60

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

19 Non-Operating Fund

Adopted Budget	0001	119,926.86

Budget Uses

Expenditure Budget	0002	119,926.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	119,926.86
Fund Balance for Budget	TFS48	80,813.73
Operating Reserve	0961	11,306.03
Unreserved Fund Balance Reappropriated	0970	69,507.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	50,419.16
District Mills	999	8.72
Total Estimated Revenues to Fund Adopted Budget	0004	119,926.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0486-11249576

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2027

15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 168	N/A	14,894,574

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Luke Adamson

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,407,147.85	140,714.79	10%	10.00%	0.00	1,355,522.14	51,625.71	3.47
10 Transportation	3,446.86	689.37	20%	20.00%	2,023.27	198.00	1,225.59	0.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	69,567.75		N/A		3,730.96	54,954.96	10,881.83	0.73
14 Retirement	184,832.27	36,966.45	20%	20.00%	28,375.47	156,456.80		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,819.00	0.00	N/A	0.00%	6,742.94	1,076.06	0.00	0.00
29 Flexibility	2,598.21	0.00	N/A	0.00%	2,598.21	0.00	0.00	0.00
61 Building Reserve	225,488.75	0.00	N/A	0.00%	164,213.75	36,971.67	24,303.33	1.63
Total of All Funds	1,900,900.69	178,370.61			207,684.60	1,605,179.63	88,036.46	5.91

50 Debt Service Tax Jurisdiction								
0309	0.00	0.00	20-9-438	0.00%	7,514.50	0.00	0.00	0.00

Budget Report
FY 2027

15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	126 *
M1	SWAN RIVER 7-8	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	620,676.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,088.00
D.	At Risk Student	(I-D)	10,452.89
E.	Indian Education For All	(I-E)	2,828.71
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	4,203.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,602.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,200.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,357,229.35
C.	Maximum Budget Limit	(II-C)	1,711,431.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,408,855.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,276,663.53
H.	Maximum Budget Limit	(II-H)	1,618,284.09
I.	Highest Budget Without a Vote	(II-I)	1,407,147.85
J.	Highest Budget	(II-J)	1,618,284.09
K.	Highest Voted Amount	(II-K)	211,136.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,407,147.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,714.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		140,714.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,407,147.85
1.	BASE Budget Limit	(V-A1)	1,276,663.53	
2.	Over-BASE Budget	(V-A2)	130,484.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		620,676.71
1.	Direct State Aid Paid By State	(V-B1)	620,676.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,088.00
D.	At Risk Student	(V-D)		10,452.89
E.	Indian Education For All	(V-E)		2,828.71
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		4,203.36
H.	Special Education Allowable Cost Payment	(V-H)		24,602.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,845.82
1.	Actual Non-Levy Revenue	(V-J1)	6,845.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		496,429.58
1.	Elementary County BASE Distribution	(V-L1)	496,429.58	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,276,663.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		78,858.61
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	78,858.61	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		130,484.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.47
	1. District Property Tax Levy Mills	(V-S1)	3.47	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

01 General Fund

Adopted Budget	0001	1,407,147.85

Budget Uses

Expenditure Budget	0002	1,407,147.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	620,676.71
Quality Educator	3111	109,088.00
At Risk Student	3112	10,452.89
Indian Education For All	3113	2,828.71
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	24,602.46
Data For Achievement	3116	4,203.36
Elementary County BASE Distribution	2250	496,429.58
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,845.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	78,858.61
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	51,625.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,407,147.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,446.86

Budget Uses

Expenditure Budget	0002	3,446.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98.00
Contingency	0006	100.00
Over-Schedule	0011	3,248.86
Fund Balance for Budget	TFS48	2,712.64
Operating Reserve	0961	689.37
Unreserved Fund Balance Reappropriated	0970	2,023.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49.50
State - On-Schedule Transportation Reimbursement	3210	148.50
District Tax Levy	1110	1,225.59
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	3,446.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	69,567.75

Budget Uses

Expenditure Budget	0002	69,567.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,730.96
Unreserved Fund Balance Reappropriated	0970	3,730.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	54,954.96
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,881.83
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	69,567.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

0309 Swan River Elem

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14 Retirement Fund

Adopted Budget	0001	184,832.27

Budget Uses

Expenditure Budget	0002	184,832.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,341.92
Operating Reserve	0961	36,966.45
Unreserved Fund Balance Reappropriated	0970	28,375.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	156,456.80
Total Estimated Revenues to Fund Adopted Budget	0004	184,832.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,819.00

Budget Uses

Expenditure Budget	0002	7,819.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,742.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,742.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,076.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,819.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0309 Swan River Elem

Submit ID: 0309-80766509

29 Flexibility Fund

Adopted Budget	0001	2,598.21

Budget Uses

Expenditure Budget	0002	2,598.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,598.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,598.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,598.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0309-80766509

0309 Swan River Elem

50 Debt Service Fund
0309

Taxable Value		14,894,574.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,514.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,514.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	7,514.50

Budget Report
FY 2027

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Submit ID: 0309-80766509

0309 Swan River Elem

61 Building Reserve Fund

Adopted Budget		0001	225,488.75

Budget Uses

Expenditure Budget		0002	225,488.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	164,213.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	164,213.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,971.67
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	24,303.33
District Mills		999	1.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.63
Total Estimated Revenues to Fund Adopted Budget		0004	225,488.75

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	32	N/A	7,632,505

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Kitty Logan

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

Submit ID: 0596-55466023

0596 Swan Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	480,729.45	48,072.95	10%	10.00%	17,116.72	387,383.70	76,229.03	9.99
10 Transportation	112,000.00	22,400.00	20%	20.00%	4,045.63	31,129.19	76,825.18	10.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,500.00		N/A		0.00	0.00	7,500.00	0.98
14 Retirement	52,000.00	10,400.00	20%	20.00%	5,980.99	46,019.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,751.27	0.00	N/A	0.00%	2,426.93	324.34	10,000.00	1.31
29 Flexibility	3,853.17	0.00	N/A	0.00%	3,853.17	0.00	0.00	0.00
61 Building Reserve	157,605.87	0.00	N/A	0.00%	113,925.87	34,921.00	8,759.00	1.15
Total of All Funds	826,439.76	80,872.95			147,349.31	499,777.24	179,313.21	23.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0596-55466023

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	25
M1	SWAN VALLEY 7-8	7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	185,432.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,960.00
D.	At Risk Student	(I-D)	4,070.09
E.	Indian Education For All	(I-E)	836.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	800.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,392.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,797.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	32
B.	BASE Budget Limit	(II-B)	371,995.44
C.	Maximum Budget Limit	(II-C)	463,639.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,759.57
E.	Adopted Budget	(II-E)	469,755.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	384,805.11
H.	Maximum Budget Limit	(II-H)	480,729.45
I.	Highest Budget Without a Vote	(II-I)	480,729.45
J.	Highest Budget	(II-J)	480,729.45
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	480,729.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,072.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,116.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	851.13	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,265.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,189.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		480,729.45
1.	BASE Budget Limit	(V-A1)	384,805.11	
2.	Over-BASE Budget	(V-A2)	95,924.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		185,432.36
1.	Direct State Aid Paid By State	(V-B1)	185,432.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,960.00
D.	At Risk Student	(V-D)		4,070.09
E.	Indian Education For All	(V-E)		836.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		800.64
H.	Special Education Allowable Cost Payment	(V-H)		5,392.32
I.	Remaining Fund Balance Available	(V-I)		16,265.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,176.52
1.	Actual Non-Levy Revenue	(V-J1)	5,176.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		127,871.43
1.	Elementary County BASE Distribution	(V-L1)	127,871.43	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		384,805.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,695.31
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	851.13	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	18,844.18	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,229.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		95,924.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.99
	1. District Property Tax Levy Mills	(V-S1)	9.99	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

01 General Fund

Adopted Budget	0001	480,729.45

Budget Uses

Expenditure Budget	0002	480,729.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,116.72
Direct State Aid	3110	185,432.36
Quality Educator	3111	38,960.00
At Risk Student	3112	4,070.09
Indian Education For All	3113	836.16
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,392.32
Data For Achievement	3116	800.64
Elementary County BASE Distribution	2250	127,871.43
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,176.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula
0596 Swan Valley Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	18,844.18
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	76,229.03		
District Tax Levy			1110	76,229.03
Total Estimated Revenues to Fund Adopted Budget			0004	480,729.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	112,000.00

Budget Uses

Expenditure Budget	0002	112,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,299.25
Contingency	0006	2,829.93
Over-Schedule	0011	80,870.82
Fund Balance for Budget	TFS48	26,445.63
Operating Reserve	0961	22,400.00
Unreserved Fund Balance Reappropriated	0970	4,045.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,782.29
State - On-Schedule Transportation Reimbursement	3210	23,346.90
District Tax Levy	1110	76,825.18
District Mills	999	10.07
Total Estimated Revenues to Fund Adopted Budget	0004	112,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

13 Tuition Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,500.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

14 Retirement Fund

Adopted Budget	0001	52,000.00

Budget Uses

Expenditure Budget	0002	52,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,380.99
Operating Reserve	0961	10,400.00
Unreserved Fund Balance Reappropriated	0970	5,980.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,019.01
Total Estimated Revenues to Fund Adopted Budget	0004	52,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,751.27

Budget Uses

Expenditure Budget	0002	12,751.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,426.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,426.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	324.34
District Tax Levy	1110	10,000.00
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	12,751.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

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29 Flexibility Fund

Adopted Budget	0001	3,853.17

Budget Uses

Expenditure Budget	0002	3,853.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,853.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,853.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,853.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-55466023

61 Building Reserve Fund

Adopted Budget		0001	157,605.87

Budget Uses

Expenditure Budget		0002	157,605.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,925.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,925.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,921.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,759.00
District Mills		999	1.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.15
Total Estimated Revenues to Fund Adopted Budget		0004	157,605.87

Budget Report
FY 2027

49 Sweet Grass

Submit ID: 0882-65680924

0882 Sweet Grass County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	165	28,636,932

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Mills

(Signature) (Date)

Chairperson, School Trustees: Nathan Ruth

(Signature) (Date)

County Superintendent: Matt Kleinsasser

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

49 Sweet Grass

Submit ID: 0882-65680924

0882 Sweet Grass County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,009,246.84	171,032.69	10%	8.51%	0.00	1,603,498.81	405,748.03	14.17
10 Transportation	375,000.00	75,000.00	20%	20.00%	40,583.28	187,000.00	147,416.72	5.15
11 Bus Depreciation Reserve	353,437.96	0.00	N/A	0.00%	257,472.96	0.00	95,965.00	3.35
13 Tuition	41,025.04		N/A		41,025.04	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	35,717.49	264,282.51		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	26,973.56	0.00	23,026.44	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,371.10	0.00	N/A	0.00%	6,019.56	1,351.54	0.00	0.00
29 Flexibility	28,433.62	0.00	N/A	0.00%	8,465.05	19,968.57	0.00	0.00
61 Building Reserve	244,320.37	0.00	N/A	0.00%	154,885.37	40,081.50	49,353.50	1.73
Total of All Funds	3,408,834.93	323,532.69			571,142.31	2,116,182.93	721,509.69	25.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

49 Sweet Grass **Submit ID: 0882-65680924**

0882 Sweet Grass County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 165

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	796,608.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	123,269.44
D.	At Risk Student	(I-D)	3,202.19
E.	Indian Education For All	(I-E)	4,311.45
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	4,128.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,804.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,268.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	169
B.	BASE Budget Limit	(II-B)	1,597,885.02
C.	Maximum Budget Limit	(II-C)	2,000,589.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	402,704.20
E.	Adopted Budget	(II-E)	2,000,589.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,603,498.81
H.	Maximum Budget Limit	(II-H)	2,007,538.46
I.	Highest Budget Without a Vote	(II-I)	2,009,246.84
J.	Highest Budget	(II-J)	2,009,246.84
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,009,246.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		171,032.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		171,032.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,009,246.84
1.	BASE Budget Limit	(V-A1)	1,603,498.81	
2.	Over-BASE Budget	(V-A2)	405,748.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		796,608.98
1.	Direct State Aid Paid By State	(V-B1)	796,608.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		123,269.44
D.	At Risk Student	(V-D)		3,202.19
E.	Indian Education For All	(V-E)		4,311.45
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		4,128.30
H.	Special Education Allowable Cost Payment	(V-H)		27,804.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,726.45
1.	Actual Non-Levy Revenue	(V-J1)	23,726.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		620,191.85
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	620,191.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,603,498.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		405,748.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		405,748.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		14.17
	1. District Property Tax Levy Mills	(V-S1)	14.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		14.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

49 Sweet Grass

Submit ID: 0882-65680924

0882 Sweet Grass County H S

01 General Fund

Adopted Budget	0001	2,009,246.84

Budget Uses

Expenditure Budget	0002	2,009,246.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	796,608.98
Quality Educator	3111	123,269.44
At Risk Student	3112	3,202.19
Indian Education For All	3113	4,311.45
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	27,804.15
Data For Achievement	3116	4,128.30
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	620,191.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,694.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	18,032.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	405,748.03		
District Tax Levy			1110	405,748.03
Total Estimated Revenues to Fund Adopted Budget			0004	2,009,246.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,000.00
Contingency	0006	17,000.00
Over-Schedule	0011	188,000.00
Fund Balance for Budget	TFS48	115,583.28
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	40,583.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,750.00
State - On-Schedule Transportation Reimbursement	3210	140,250.00
District Tax Levy	1110	147,416.72
District Mills	999	5.15
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

49 Sweet Grass

Submit ID: 0882-65680924

0882 Sweet Grass County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	353,437.96

Budget Uses

Expenditure Budget	0002	353,437.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,472.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,472.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	95,965.00
District Mills	999	3.35
Total Estimated Revenues to Fund Adopted Budget	0004	353,437.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird 5374	2026	164,000.00	0.00	32,800.00	15,000.00
2022 Ford Expedition Type E Bus	2023	57,609.00	8,000.00	11,521.80	5,000.00
2018 Collins T24 - Small Activity 24 passenger	2021	58,288.00	23,315.20	11,657.60	8,000.00
2021 Coach 3-SE102 Ultra Coachliner	2021	282,450.00	35,000.00	56,490.00	5,000.00
2021 Thomas Saf-T-Liner	2021	91,000.00	36,300.00	18,200.00	9,000.00
2020 Thomas	2019	84,000.00	24,800.00	16,800.00	10,000.00
18 FREIGHTLINER 6392	2018	144,825.00	138,230.00	28,965.00	28,965.00
2017 THOMAS SAFT-6371	2017	128,738.00	159,990.40	25,747.60	15,000.00
17 Thomas C2-3249	2016	92,370.00	138,555.00	N/A	NA
15 Thomas 6940	2014	90,492.00	135,738.00	N/A	NA
13 Bluebird--98111	2013	131,000.00	196,500.00	N/A	NA
Total					95,965.00

13 Tuition Fund

Adopted Budget	0001	41,025.04

Budget Uses

Expenditure Budget	0002	41,025.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,025.04
Unreserved Fund Balance Reappropriated	0970	41,025.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,025.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,717.49
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	35,717.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,282.51
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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49 Sweet Grass

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17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,473.56
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	26,973.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,026.44
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,371.10

Budget Uses

Expenditure Budget	0002	7,371.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,019.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,019.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,351.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,371.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,433.62

Budget Uses

Expenditure Budget	0002	28,433.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,465.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,465.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,968.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,433.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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61 Building Reserve Fund

Adopted Budget	0001	244,320.37

Budget Uses

Expenditure Budget	0002	244,320.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	154,885.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,885.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,081.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
District Tax Levy		1110	49,353.50
District Mills		999	1.73
Building Reserve Voted Mills		0134	1.05
Building Reserve Permissive Mills		0135	0.68
Total Estimated Revenues to Fund Adopted Budget		0004	244,320.37

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	300,000.00	10	612	90,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2027

09 Custer

0189 S Y Elem

Submit ID: 0189-87622023

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	3,582,448

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Michelle Dauenhauer

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

09 Custer

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Submit ID: 0189-87622023

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,714.80	10,000.00	10%	8.79%	1,606.67	112,108.13	0.00	0.00
10 Transportation	2,886.73	0.00	20%	0.00%	4.76	2,881.97	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	36,030.57		N/A		0.00	0.00	36,030.57	10.06
14 Retirement	9,200.00	750.00	20%	8.15%	375.66	8,824.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	752.00	0.00	N/A	0.00%	657.73	94.27	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	169,952.21	10,750.00			10,012.93	123,908.71	36,030.57	10.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

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Submit ID: 0189-87622023

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,886.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	1,184.13
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,179.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	393.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	108,640.65
C.	Maximum Budget Limit	(II-C)	132,095.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	108,640.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	111,847.12
H.	Maximum Budget Limit	(II-H)	136,006.06
I.	Highest Budget Without a Vote	(II-I)	113,714.80
J.	Highest Budget	(II-J)	136,006.06
K.	Highest Voted Amount	(II-K)	22,291.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,714.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,606.67
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,606.67	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,606.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,714.80
	1. BASE Budget Limit	(V-A1)	111,847.12	
	2. Over-BASE Budget	(V-A2)	1,867.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,886.15
	1. Direct State Aid Paid By State	(V-B1)	51,886.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		1,184.13
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		1,179.57
I.	Remaining Fund Balance Available	(V-I)		1,606.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,871.55
	1. Actual Non-Levy Revenue	(V-J1)	3,871.55	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		36,125.85
	1. Elementary County BASE Distribution	(V-L1)	36,125.85	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		111,847.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,867.68
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,867.68	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,867.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

09 Custer

0189 S Y Elem

Submit ID: 0189-87622023

01 General Fund

Adopted Budget	0001	113,714.80

Budget Uses

Expenditure Budget	0002	113,714.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,606.67
Direct State Aid	3110	51,886.15
Quality Educator	3111	15,584.00
At Risk Student	3112	1,184.13
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,179.57
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	36,125.85
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,871.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
09 Custer
0189 S Y Elem

Submit ID: 0189-87622023

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,867.68
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	113,714.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,886.73

Budget Uses

Expenditure Budget	0002	2,886.73
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,624.30
Contingency	0006	262.43
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	716.93
State - On-Schedule Transportation Reimbursement	3210	2,165.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,886.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	36,030.57

Budget Uses

Expenditure Budget	0002	36,030.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,030.57
District Mills	999	10.06
Total Estimated Revenues to Fund Adopted Budget	0004	36,030.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	9,200.00

Budget Uses

Expenditure Budget	0002	9,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,125.66
Operating Reserve	0961	750.00
Unreserved Fund Balance Reappropriated	0970	375.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,824.34
Total Estimated Revenues to Fund Adopted Budget	0004	9,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	752.00

Budget Uses

Expenditure Budget	0002	752.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	657.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	657.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	94.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	752.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	567	N/A	16,974,787

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: David Wright

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,198,280.13	498,403.29	10%	9.59%	0.00	4,390,914.28	807,365.85	47.56
10 Transportation	523,938.14	104,787.63	20%	20.00%	70,466.41	85,537.52	367,934.21	21.68
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	398,273.15		N/A		42,272.07	0.00	356,001.08	20.97
14 Retirement	852,711.82	170,542.36	20%	20.00%	111,793.81	740,918.01		
17 Adult Education	50,560.00	17,696.00	35%	35.00%	49,296.00	0.00	1,264.00	0.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,766.53	0.00	N/A	0.00%	79,305.47	3,461.06	20,000.00	1.18
29 Flexibility	19,802.23	0.00	N/A	0.00%	19,802.23	0.00	0.00	0.00
61 Building Reserve	723,827.49	0.00	N/A	0.00%	618,162.49	79,892.91	25,772.09	1.52
Total of All Funds	7,870,159.49	791,429.28			991,098.48	5,300,723.78	1,578,337.23	92.98

50 Debt Service **Tax Jurisdiction**								
SD#23	0.00	0.00	20-9-438	0.00%	0.27	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	424
M1	TARGET RANGE 7-8	143

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,897,731.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	357,341.12
D.	At Risk Student	(I-D)	11,727.66
E.	Indian Education For All	(I-E)	14,815.71
F.	American Indian Achievement Gap	(I-F)	8,448.00
G.	Data For Achievement	(I-G)	14,186.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	216,690.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	571
B.	BASE Budget Limit	(II-B)	3,981,892.46
C.	Maximum Budget Limit	(II-C)	5,026,027.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	893,251.37
E.	Adopted Budget	(II-E)	4,875,143.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,106,273.39
H.	Maximum Budget Limit	(II-H)	5,198,280.13
I.	Highest Budget Without a Vote	(II-I)	5,198,280.13
J.	Highest Budget	(II-J)	5,198,280.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,198,280.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		498,403.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		498,403.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,198,280.13
1.	BASE Budget Limit	(V-A1)	4,106,273.39	
2.	Over-BASE Budget	(V-A2)	1,092,006.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,897,731.93
1.	Direct State Aid Paid By State	(V-B1)	1,897,731.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		357,341.12
D.	At Risk Student	(V-D)		11,727.66
E.	Indian Education For All	(V-E)		14,815.71
F.	American Indian Achievement Gap	(V-F)		8,448.00
G.	Data For Achievement	(V-G)		14,186.34
H.	Special Education Allowable Cost Payment	(V-H)		216,690.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,917.48
1.	Actual Non-Levy Revenue	(V-J1)	23,917.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,561,414.92
1.	Elementary County BASE Distribution	(V-L1)	1,561,414.92	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,106,273.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		284,640.89
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	284,640.89	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		807,365.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,092,006.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		47.56
1.	District Property Tax Levy Mills	(V-S1)	47.56	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		47.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0593 Target Range Elem

01 General Fund

Adopted Budget	0001	5,198,280.13

Budget Uses

Expenditure Budget	0002	5,198,280.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,897,731.93
Quality Educator	3111	357,341.12
At Risk Student	3112	11,727.66
Indian Education For All	3113	14,815.71
American Indian Achievement Gap	3114	8,448.00
State Special Education Allowable Cost Payment to Districts	3115	216,690.23
Data For Achievement	3116	14,186.34
Elementary County BASE Distribution	2250	1,561,414.92
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,632.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	275.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	9.94
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	284,640.89
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	807,365.85		
District Tax Levy			1110	807,365.85
Total Estimated Revenues to Fund Adopted Budget			0004	5,198,280.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	523,938.14

Budget Uses

Expenditure Budget	0002	523,938.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,761.38
Contingency	0006	7,776.14
Over-Schedule	0011	438,400.62
Fund Balance for Budget	TFS48	175,254.04
Operating Reserve	0961	104,787.63
Unreserved Fund Balance Reappropriated	0970	70,466.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,384.38
State - On-Schedule Transportation Reimbursement	3210	64,153.14
District Tax Levy	1110	367,934.21
District Mills	999	21.68
Total Estimated Revenues to Fund Adopted Budget	0004	523,938.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	398,273.15

Budget Uses

Expenditure Budget	0002	398,273.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,272.07
Unreserved Fund Balance Reappropriated	0970	42,272.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	356,001.08
District Mills	999	20.97
Total Estimated Revenues to Fund Adopted Budget	0004	398,273.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0593-11915655

0593 Target Range Elem

14 Retirement Fund

Adopted Budget	0001	852,711.82

Budget Uses

Expenditure Budget	0002	852,711.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282,336.17
Operating Reserve	0961	170,542.36
Unreserved Fund Balance Reappropriated	0970	111,793.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	740,918.01
Total Estimated Revenues to Fund Adopted Budget	0004	852,711.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,560.00

Budget Uses

Expenditure Budget	0002	50,560.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,992.00
Operating Reserve	0961	17,696.00
Unreserved Fund Balance Reappropriated	0970	49,296.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,264.00
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	50,560.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0593-11915655

0593 Target Range Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	102,766.53

Budget Uses

Expenditure Budget	0002	102,766.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,305.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,305.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,461.06
District Tax Levy	1110	20,000.00
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	102,766.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
32 Missoula

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0593 Target Range Elem

29 Flexibility Fund

Adopted Budget	0001	19,802.23

Budget Uses

Expenditure Budget	0002	19,802.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,802.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,802.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,802.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

Submit ID: 0593-11915655

0593 Target Range Elem

50 Debt Service Fund

SD#23

Taxable Value		16,974,787.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.27
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.27

Budget Report
FY 2027

32 Missoula

Submit ID: 0593-11915655

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	723,827.49

Budget Uses

Expenditure Budget		0002	723,827.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	618,162.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	618,162.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,892.91
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,772.09
District Mills		999	1.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.52
Total Estimated Revenues to Fund Adopted Budget		0004	723,827.49

Budget Report
FY 2027

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-44126064

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 117	47	5,681,178

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jody Huber

(Signature) (Date)

Chairperson, School Trustees: Kathy Meidinger

(Signature) (Date)

County Superintendent: Garrett Lapp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-44126064

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,049,340.08	196,211.05	10%	9.57%	0.00	1,669,472.37	379,867.71	66.86
10 Transportation	203,000.00	40,600.00	20%	20.00%	12,726.17	24,848.99	165,424.84	29.12
11 Bus Depreciation Reserve	281,558.57	0.00	N/A	0.00%	205,632.95	0.00	75,925.62	13.36
13 Tuition	12,950.00		N/A		17,998.08	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	77,418.23	172,581.77		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	12,487.92	0.00	7,512.08	1.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,459.75	0.00	N/A	0.00%	16,062.88	1,396.87	20,000.00	3.52
29 Flexibility	12,696.10	0.00	N/A	0.00%	12,696.10	0.00	0.00	0.00
61 Building Reserve	195,382.71	0.00	N/A	0.00%	95,717.71	79,732.00	19,933.00	3.51
Total of All Funds	3,062,387.21	293,811.05			450,740.04	1,948,032.00	668,663.25	117.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

40 Prairie

Submit ID: 0726-44126064

0726 Terry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	93 *
M1	TERRY 7-8	24 *
H1	TERRY HS 9-12	47

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	801,016.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	157,398.40
D.	At Risk Student	(I-D)	6,453.50
E.	Indian Education For All	(I-E)	4,285.32
F.	American Indian Achievement Gap	(I-F)	3,840.00
G.	Data For Achievement	(I-G)	4,103.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,457.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,931.03
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,647,620.11
C.	Maximum Budget Limit	(II-C)	2,029,763.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	382,143.73
E.	Adopted Budget	(II-E)	2,029,763.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,657,279.94
H.	Maximum Budget Limit	(II-H)	2,039,909.73
I.	Highest Budget Without a Vote	(II-I)	2,049,340.08
J.	Highest Budget	(II-J)	2,049,340.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,049,340.08

Budget Report
FY 2027

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Submit ID: 0726-44126064

0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			196,211.05
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			196,211.05

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	22,292.46	9,165.19	31,457.65
B.	Special Education RSBG to Coop	6,291.04	2,639.99	8,931.03
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,433.40	4,722.07	16,155.47

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	826,877.40	402,108.50	1,228,985.90
		1,014,541.40	777,441.50	1,791,982.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	358,133.11	274,436.85	632,569.96
H.	Special Education in BASE@40%	11,433.40	4,722.07	16,155.47
I.	Subsidized BASE Amount	369,566.51	279,158.92	648,725.43
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,049,340.08
	1. BASE Budget Limit	(V-A1)	1,657,279.94	
	2. Over-BASE Budget	(V-A2)	392,060.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		801,016.36
	1. Direct State Aid Paid By State	(V-B1)	801,016.36	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		157,398.40
D.	At Risk Student	(V-D)		6,453.50
E.	Indian Education For All	(V-E)		4,285.32
F.	American Indian Achievement Gap	(V-F)		3,840.00
G.	Data For Achievement	(V-G)		4,103.28

H.	Special Education Allowable Cost Payment	(V-H)		31,457.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,570.53
	1. Actual Non-Levy Revenue	(V-J1)	35,570.53	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		613,154.90
	1. Elementary County BASE Distribution	(V-L1)	349,291.31	
	2. High School County BASE Distribution	(V-L2)	263,863.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,657,279.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,192.43
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	12,192.43	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		379,867.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		392,060.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		66.86
	1. District Property Tax Levy Mills	(V-S1)	66.86	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		66.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,049,340.08

Budget Uses

Expenditure Budget	0002	2,049,340.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	801,016.36
Quality Educator	3111	157,398.40
At Risk Student	3112	6,453.50
Indian Education For All	3113	4,285.32
American Indian Achievement Gap	3114	3,840.00
State Special Education Allowable Cost Payment to Districts	3115	31,457.65
Data For Achievement	3116	4,103.28
Elementary County BASE Distribution	2250	349,291.31
High School County BASE Distribution	2260	263,863.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,601.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23,566.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	7,402.23
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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0726 Terry K-12 Schools

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,192.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	379,867.71		
District Tax Levy			1110	379,867.71
Total Estimated Revenues to Fund Adopted Budget			0004	2,049,340.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	203,000.00

Budget Uses

Expenditure Budget	0002	203,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,589.98
Contingency	0006	2,259.00
Over-Schedule	0011	178,151.02
Fund Balance for Budget	TFS48	53,326.17
Operating Reserve	0961	40,600.00
Unreserved Fund Balance Reappropriated	0970	12,726.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,212.24
State - On-Schedule Transportation Reimbursement	3210	18,636.75
District Tax Levy	1110	165,424.84
District Mills	999	29.12
Total Estimated Revenues to Fund Adopted Budget	0004	203,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-44126064

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	281,558.57

Budget Uses

Expenditure Budget	0002	281,558.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,632.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,632.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	75,925.62
District Mills	999	13.36
Total Estimated Revenues to Fund Adopted Budget	0004	281,558.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Expedition Max Ltd	2025	43,392.00	0.00	8,678.40	8,678.40
2015 BlueBird	2024	22,200.00	4,440.00	4,440.00	4,440.00
2019 Thomas Built	2024	68,500.00	13,700.00	13,700.00	13,700.00
2020 Ford Expedition Max	2023	49,760.00	9,952.00	9,952.00	9,952.00
2021 Ford Expedition Max XLT	2023	52,299.00	10,459.80	10,459.80	10,459.80
2015 Thomas C2 Bus	2018	70,000.00	56,000.00	14,000.00	14,000.00
2014 INTERNATIONAL	2014	95,454.20	114,545.04	19,090.84	9,545.42
2008 CHEVY MICROBIRD	2008	51,500.00	72,100.00	10,300.00	5,150.00
2005 INTERNATIONAL	2005	55,800.00	83,700.00	N/A	NA
Total					75,925.62

Budget Report
FY 2027
40 Prairie

Submit ID: 0726-44126064

0726 Terry K-12 Schools

13 Tuition Fund

Adopted Budget	0001	12,950.00

Budget Uses

Expenditure Budget	0002	12,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,998.08
Unreserved Fund Balance Reappropriated	0970	17,998.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,048.08

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,418.23
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	77,418.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	172,581.77
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,487.92
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	12,487.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,512.08
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,459.75

Budget Uses

Expenditure Budget	0002	37,459.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,062.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,062.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,396.87
District Tax Levy	1110	20,000.00
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	37,459.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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40 Prairie

0726 Terry K-12 Schools

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29 Flexibility Fund

Adopted Budget	0001	12,696.10

Budget Uses

Expenditure Budget	0002	12,696.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,696.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,696.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,696.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-44126064

61 Building Reserve Fund

Adopted Budget		0001	195,382.71
Budget Uses			
Expenditure Budget		0002	195,382.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,717.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,717.71
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,732.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,933.00
District Mills		999	3.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.51
Total Estimated Revenues to Fund Adopted Budget		0004	195,382.71

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 321	N/A	21,199,216

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,845,042.99	282,158.50	10%	9.92%	0.00	2,435,922.98	409,120.01	19.30
10 Transportation	775,000.00	155,000.00	20%	20.00%	0.00	250,714.44	524,285.56	24.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	421,260.00		N/A		405.73	0.00	420,854.27	19.85
14 Retirement	500,000.00	100,000.00	20%	20.00%	134,621.52	365,378.48		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	12,899.53	0.00	4,100.47	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,142.25	0.00	N/A	0.00%	29,115.41	2,026.84	50,000.00	2.36
29 Flexibility	26.76	0.00	N/A	0.00%	26.76	0.00	0.00	0.00
61 Building Reserve	348,000.51	0.00	N/A	0.00%	270,510.51	48,472.52	29,017.48	1.37
Total of All Funds	4,987,472.51	543,108.50			447,579.46	3,102,515.26	1,437,377.79	67.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	247 *
M1	THOMPSON FALLS 7-8	74 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,102,691.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,630.72
D.	At Risk Student	(I-D)	18,132.93
E.	Indian Education For All	(I-E)	8,387.73
F.	American Indian Achievement Gap	(I-F)	4,608.00
G.	Data For Achievement	(I-G)	8,031.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,756.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,862.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	326
B.	BASE Budget Limit	(II-B)	2,327,251.69
C.	Maximum Budget Limit	(II-C)	2,871,089.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,736,371.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,404,691.98
H.	Maximum Budget Limit	(II-H)	2,977,403.88
I.	Highest Budget Without a Vote	(II-I)	2,845,042.99
J.	Highest Budget	(II-J)	2,977,403.88
K.	Highest Voted Amount	(II-K)	132,360.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,845,042.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		282,158.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		282,158.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,845,042.99
1.	BASE Budget Limit	(V-A1)	2,404,691.98	
2.	Over-BASE Budget	(V-A2)	440,351.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,102,691.92
1.	Direct State Aid Paid By State	(V-B1)	1,102,691.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,630.72
D.	At Risk Student	(V-D)		18,132.93
E.	Indian Education For All	(V-E)		8,387.73
F.	American Indian Achievement Gap	(V-F)		4,608.00
G.	Data For Achievement	(V-G)		8,031.42
H.	Special Education Allowable Cost Payment	(V-H)		123,756.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,200.73
1.	Actual Non-Levy Revenue	(V-J1)	24,200.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		903,252.45
1.	Elementary County BASE Distribution	(V-L1)	903,252.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,404,691.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		31,231.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	31,231.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		440,351.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.30
	1. District Property Tax Levy Mills	(V-S1)	19.30	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

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0804 Thompson Falls Elem

01 General Fund

Adopted Budget	0001	2,845,042.99

Budget Uses

Expenditure Budget	0002	2,845,042.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,102,691.92
Quality Educator	3111	211,630.72
At Risk Student	3112	18,132.93
Indian Education For All	3113	8,387.73
American Indian Achievement Gap	3114	4,608.00
State Special Education Allowable Cost Payment to Districts	3115	123,756.08
Data For Achievement	3116	8,031.42
Elementary County BASE Distribution	2250	903,252.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,200.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,231.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	409,120.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,845,042.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	775,000.00

Budget Uses

Expenditure Budget	0002	775,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	227,922.23
Contingency	0006	22,792.22
Over-Schedule	0011	524,285.55
Fund Balance for Budget	TFS48	155,000.00
Operating Reserve	0961	155,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,678.61
State - On-Schedule Transportation Reimbursement	3210	188,035.83
District Tax Levy	1110	524,285.56
District Mills	999	24.73
Total Estimated Revenues to Fund Adopted Budget	0004	775,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	421,260.00

Budget Uses

Expenditure Budget	0002	420,854.27
Add To Fund Balance	0003	405.73
Fund Balance for Budget	TFS48	405.73
Unreserved Fund Balance Reappropriated	0970	405.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	420,854.27
District Mills	999	19.85
Total Estimated Revenues to Fund Adopted Budget	0004	421,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	365,378.48
Add To Fund Balance	0003	134,621.52
Fund Balance for Budget	TFS48	234,621.52
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	134,621.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	365,378.48
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	4,100.47
Add To Fund Balance	0003	12,899.53
Fund Balance for Budget	TFS48	18,849.53
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	12,899.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,100.47
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	81,142.25

Budget Uses

Expenditure Budget	0002	52,026.84
Add To Fund Balance	0003	29,115.41
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,115.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,115.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,026.84
District Tax Levy	1110	50,000.00
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	81,142.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	26.76

Budget Uses

Expenditure Budget	0002	26.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	348,000.51

Budget Uses

Expenditure Budget		0002	77,490.00
Add To Fund Balance		0003	270,510.51
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	270,510.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	270,510.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,472.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	29,017.48
District Mills		999	1.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.37
Total Estimated Revenues to Fund Adopted Budget		0004	348,000.51

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	187	21,682,713

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,212,126.31	219,081.85	10%	9.90%	0.00	1,851,965.01	360,161.30	16.61
10 Transportation	465,000.00	93,000.00	20%	20.00%	0.00	162,789.40	302,210.60	13.94
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	164,933.00		N/A		21,731.79	0.00	143,201.21	6.60
14 Retirement	350,000.00	70,000.00	20%	20.00%	118,320.60	231,679.40		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	12,335.71	0.00	4,664.29	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,308.14	0.00	N/A	0.00%	26,781.85	1,526.29	50,000.00	2.31
29 Flexibility	13.85	0.00	N/A	0.00%	13.85	0.00	0.00	0.00
61 Building Reserve	160,307.54	0.00	N/A	0.00%	97,540.84	47,734.33	15,032.37	0.69
Total of All Funds	3,447,688.84	388,031.85			276,724.64	2,295,694.43	875,269.77	40.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 187 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	879,993.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,983.68
D.	At Risk Student	(I-D)	10,869.23
E.	Indian Education For All	(I-E)	4,886.31
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	4,678.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,031.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,998.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,833,008.73
C.	Maximum Budget Limit	(II-C)	2,270,398.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	2,193,170.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,810,819.01
H.	Maximum Budget Limit	(II-H)	2,269,866.78
I.	Highest Budget Without a Vote	(II-I)	2,212,126.31
J.	Highest Budget	(II-J)	2,269,866.78
K.	Highest Voted Amount	(II-K)	57,740.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,212,126.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,081.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		219,081.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,212,126.31
1.	BASE Budget Limit	(V-A1)	1,810,819.01	
2.	Over-BASE Budget	(V-A2)	401,307.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		879,993.93
1.	Direct State Aid Paid By State	(V-B1)	879,993.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,983.68
D.	At Risk Student	(V-D)		10,869.23
E.	Indian Education For All	(V-E)		4,886.31
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		4,678.74
H.	Special Education Allowable Cost Payment	(V-H)		61,031.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,800.94
1.	Actual Non-Levy Revenue	(V-J1)	16,800.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		706,550.36
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	706,550.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,810,819.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		41,146.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	41,146.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		401,307.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.61
1.	District Property Tax Levy Mills	(V-S1)	16.61	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,212,126.31

Budget Uses

Expenditure Budget	0002	2,212,126.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	879,993.93
Quality Educator	3111	124,983.68
At Risk Student	3112	10,869.23
Indian Education For All	3113	4,886.31
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	61,031.82
Data For Achievement	3116	4,678.74
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	706,550.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,800.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	41,146.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	360,161.30		
District Tax Levy			1110	360,161.30
Total Estimated Revenues to Fund Adopted Budget			0004	2,212,126.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	147,990.37
Contingency	0006	14,799.04
Over-Schedule	0011	302,210.59
Fund Balance for Budget	TFS48	93,000.00
Operating Reserve	0961	93,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,697.35
State - On-Schedule Transportation Reimbursement	3210	122,092.05
District Tax Levy	1110	302,210.60
District Mills	999	13.94
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	164,933.00

Budget Uses

Expenditure Budget	0002	143,201.21
Add To Fund Balance	0003	21,731.79
Fund Balance for Budget	TFS48	21,731.79
Unreserved Fund Balance Reappropriated	0970	21,731.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,201.21
District Mills	999	6.60
Total Estimated Revenues to Fund Adopted Budget	0004	164,933.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	231,679.40
Add To Fund Balance	0003	118,320.60
Fund Balance for Budget	TFS48	188,320.60
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	118,320.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	231,679.40
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	4,664.29
Add To Fund Balance	0003	12,335.71
Fund Balance for Budget	TFS48	18,285.71
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	12,335.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,664.29
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	78,308.14

Budget Uses

Expenditure Budget	0002	51,526.29
Add To Fund Balance	0003	26,781.85
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,781.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,781.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,526.29
District Tax Levy	1110	50,000.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	78,308.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13.85

Budget Uses

Expenditure Budget	0002	13.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget	0001	160,307.54

Budget Uses

Expenditure Budget	0002	70,971.40
Add To Fund Balance	0003	89,336.14
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,540.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,540.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	47,734.33
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	15,032.37
District Mills	999	0.69
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	160,307.54

Budget Report
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0360 Three Forks Elem

Submit ID: 0360-61020639

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 554	N/A	21,886,791

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	360	N/A	14,381,740
Non-located - 04 Broadwater	184	N/A	6,938,472
Non-located - 22 Jefferson	10	N/A	566,579

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Leana Eastty

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
16 Gallatin
0360 Three Forks Elem

Submit ID: 0360-61020639

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,174,144.54	411,905.85	10%	9.87%	0.00	3,876,797.44	297,347.10	13.59
10 Transportation	195,172.00	32,818.62	20%	16.82%	0.00	87,948.20	107,223.80	4.90
11 Bus Depreciation Reserve	382,624.69	0.00	N/A	0.00%	321,536.98	9,630.00	51,457.71	2.35
13 Tuition	135,000.00		N/A		25,806.77	2,000.00	107,193.23	4.90
14 Retirement	640,000.00	128,000.00	20%	20.00%	31,680.20	608,319.80		
17 Adult Education	14,832.64	1,483.00	35%	10.00%	13,349.64	2,825.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	134,174.29	0.00	N/A	0.00%	89,077.02	20,097.27	25,000.00	1.14
29 Flexibility	41,553.98	0.00	N/A	0.00%	32,615.10	8,938.88	0.00	0.00
61 Building Reserve	212,186.90	0.00	N/A	0.00%	105,071.90	69,996.00	37,119.00	1.70
Total of All Funds	5,929,689.04	574,207.47			619,137.61	4,686,552.59	625,340.84	28.58

50 Debt Service Tax Jurisdiction								
16	569,995.48	208,393.28	20-9-438	36.56%	0.00	8,470.00	561,525.48	25.66

Budget Report
FY 2027

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Submit ID: 0360-61020639

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	432 *
M1	THREE FORKS 7-8	122 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,842,952.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	341,601.28
D.	At Risk Student	(I-D)	10,416.03
E.	Indian Education For All	(I-E)	14,476.02
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	13,861.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	122,225.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	556
B.	BASE Budget Limit	(II-B)	3,770,497.31
C.	Maximum Budget Limit	(II-C)	4,788,789.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	4,067,844.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,852,635.74
H.	Maximum Budget Limit	(II-H)	4,882,370.14
I.	Highest Budget Without a Vote	(II-I)	4,174,144.54
J.	Highest Budget	(II-J)	4,882,370.14
K.	Highest Voted Amount	(II-K)	708,225.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,174,144.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		411,905.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		411,905.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,174,144.54
1.	BASE Budget Limit	(V-A1)	3,852,635.74	
2.	Over-BASE Budget	(V-A2)	321,508.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,842,952.52
1.	Direct State Aid Paid By State	(V-B1)	1,842,952.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		341,601.28
D.	At Risk Student	(V-D)		10,416.03
E.	Indian Education For All	(V-E)		14,476.02
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		13,861.08
H.	Special Education Allowable Cost Payment	(V-H)		122,225.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		38,339.64
1.	Actual Non-Levy Revenue	(V-J1)	38,339.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,465,947.25
1.	Elementary County BASE Distribution	(V-L1)	1,465,947.24	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,852,635.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,161.71
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	24,161.71	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		321,508.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.59
	1. District Property Tax Levy Mills	(V-S1)	13.59	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0360 Three Forks Elem

01 General Fund

Adopted Budget	0001	4,174,144.54

Budget Uses

Expenditure Budget	0002	4,174,144.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,842,952.52
Quality Educator	3111	341,601.28
At Risk Student	3112	10,416.03
Indian Education For All	3113	14,476.02
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	122,225.92
Data For Achievement	3116	13,861.08
Elementary County BASE Distribution	2250	1,465,947.24
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	38,290.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	49.32
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	24,161.71
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	297,347.10
Total Estimated Revenues to Fund Adopted Budget			0004	4,174,144.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,172.00

Budget Uses

Expenditure Budget	0002	195,172.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,134.74
Contingency	0006	7,913.47
Over-Schedule	0011	108,123.79
Fund Balance for Budget	TFS48	32,818.62
Operating Reserve	0961	32,818.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,762.05
State - On-Schedule Transportation Reimbursement	3210	65,286.15
District Tax Levy	1110	107,223.80
District Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	195,172.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	382,624.69

Budget Uses

Expenditure Budget	0002	382,624.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	321,536.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	321,536.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,630.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	51,457.71
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	382,624.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	190,264.59	152,211.68	38,052.92	38,052.92
Kajeet 1200M Modem for IBR1700/COR Dock (6 at $599 each)	2022	3,594.00	2,156.40	718.80	718.80
Kajeet SmartBus Hard Install Kits for buses (6 at $495 each)	2022	2,970.00	1,782.00	594.00	594.00
Kajeet SmartBus Portable Kit for van	2022	159.97	95.97	31.99	31.99
2019 BLUEBIRD ACTIVITY BUS	2018	120,600.00	168,840.00	24,120.00	12,060.00
2005 Bluebird Activity Bus	2011	46,900.00	70,350.00	N/A	NA
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	75,375.00	N/A	NA
Total					51,457.71

Budget Report
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13 Tuition Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,806.77
Unreserved Fund Balance Reappropriated	0970	25,806.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,193.23
District Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,680.20
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	31,680.20

Estimated Funding Sources

Interest Earnings	1510	2,870.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	605,449.80
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,832.64

Budget Uses

Expenditure Budget	0002	14,832.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,832.64
Operating Reserve	0961	1,483.00
Unreserved Fund Balance Reappropriated	0970	13,349.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,250.00
Interest Earnings	1510	575.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,832.64
Estimated Revenues Exceeding Adopted Budget	0004a	1,342.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	134,174.29

Budget Uses

Expenditure Budget	0002	134,174.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,077.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,077.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,390.00
Other Revenue from Local Sources	1900	14,460.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,247.27
District Tax Levy	1110	25,000.00
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	134,174.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,553.98

Budget Uses

Expenditure Budget	0002	41,553.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,615.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,615.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,738.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,553.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0360-61020639

0360 Three Forks Elem

50 Debt Service Fund

16

Taxable Value		21,886,791.00
Adopted Budget	0001	569,995.48

Budget Uses

Expenditure Budget	0002	569,995.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	208,393.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	208,393.28
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,470.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	561,525.48
Jurisdiction Mills	999	25.66
Total Estimated Revenues to Fund Adopted Budget	0004	569,995.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/04/2020	06/30/2045	9,105,000.00	7,480,000.00	200,000.00	220,700.00	500.00
Elementary Bond	06/24/2022	06/15/2029	895,000.00	391,417.67	128,731.91	19,300.84	0.00
Total Bond Requirements							569,232.75

SIDs

Issue Type	Amount
Elementary	762.73
Total SID Requirements	762.73

Total Debt Service Requirements	0002	569,995.48

Budget Report
FY 2027
16 Gallatin

Submit ID: 0360-61020639

0360 Three Forks Elem

61 Building Reserve Fund

Adopted Budget		0001	212,186.90

Budget Uses

Expenditure Budget		0002	212,186.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,071.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,071.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,175.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,821.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	37,119.00
District Mills		999	1.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.70
Total Estimated Revenues to Fund Adopted Budget		0004	212,186.90

Budget Report
FY 2027

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-57865902

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	257	21,437,288

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	190	14,498,816
Non-located - 04 Broadwater	N/A	67	6,938,472

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Leana Eastty

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-57865902

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,517,395.82	252,690.70	10%	10.04%	882.23	2,319,662.54	196,851.05	9.18
10 Transportation	108,512.00	21,702.40	20%	20.00%	5,383.32	35,177.31	67,951.37	3.17
11 Bus Depreciation Reserve	206,255.99	0.00	N/A	0.00%	174,715.12	6,170.00	25,370.87	1.18
13 Tuition	24,000.00		N/A		7,845.09	195.00	15,959.91	0.74
14 Retirement	350,000.00	70,000.00	20%	20.00%	45,800.81	304,199.19		
17 Adult Education	31,620.48	3,162.00	35%	10.00%	28,458.48	4,380.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,607.17	0.00	N/A	0.00%	23,927.94	16,679.23	20,000.00	0.93
29 Flexibility	48,660.28	0.00	N/A	0.00%	27,839.68	20,820.60	0.00	0.00
61 Building Reserve	118,541.85	0.00	N/A	0.00%	47,191.85	50,023.49	21,326.51	0.99
Total of All Funds	3,465,593.59	347,555.10			362,044.52	2,757,307.36	347,459.71	16.19

50 Debt Service Tax Jurisdiction								
16	899,312.74	248,375.15	20-9-438	27.62%	0.00	17,800.00	881,512.74	41.12

Budget Report
FY 2027

16 Gallatin

Submit ID: 0361-57865902

0361 Three Forks H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 257 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,144,589.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	142,593.60
D.	At Risk Student	(I-D)	4,998.46
E.	Indian Education For All	(I-E)	6,715.41
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	6,430.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,170.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	269
B.	BASE Budget Limit	(II-B)	2,295,206.18
C.	Maximum Budget Limit	(II-C)	2,951,834.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	2,492,057.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,288,882.81
H.	Maximum Budget Limit	(II-H)	2,917,693.92
I.	Highest Budget Without a Vote	(II-I)	2,517,395.82
J.	Highest Budget	(II-J)	2,917,693.92
K.	Highest Voted Amount	(II-K)	400,298.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,517,395.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		251,739.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		951.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	951.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		882.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	882.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		253,572.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,517,395.82
1.	BASE Budget Limit	(V-A1)	2,288,882.81	
2.	Over-BASE Budget	(V-A2)	228,513.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,144,589.99
1.	Direct State Aid Paid By State	(V-B1)	1,144,589.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		142,593.60
D.	At Risk Student	(V-D)		4,998.46
E.	Indian Education For All	(V-E)		6,715.41
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		6,430.14
H.	Special Education Allowable Cost Payment	(V-H)		56,170.00
I.	Remaining Fund Balance Available	(V-I)		882.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,322.48
1.	Actual Non-Levy Revenue	(V-J1)	22,322.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		903,156.50
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	903,156.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,288,882.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		31,661.96
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	31,661.96	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		228,513.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.18
	1. District Property Tax Levy Mills	(V-S1)	9.18	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-57865902

01 General Fund

Adopted Budget	0001	2,517,395.82

Budget Uses

Expenditure Budget	0002	2,517,395.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	882.23
Direct State Aid	3110	1,144,589.99
Quality Educator	3111	142,593.60
At Risk Student	3112	4,998.46
Indian Education For All	3113	6,715.41
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	56,170.00
Data For Achievement	3116	6,430.14
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	903,156.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,172.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	150.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,661.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	196,851.05
Total Estimated Revenues to Fund Adopted Budget			0004	2,517,395.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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10 Transportation Fund

Adopted Budget	0001	108,512.00

Budget Uses

Expenditure Budget	0002	108,512.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,479.36
Contingency	0006	3,147.94
Over-Schedule	0011	73,884.70
Fund Balance for Budget	TFS48	27,085.72
Operating Reserve	0961	21,702.40
Unreserved Fund Balance Reappropriated	0970	5,383.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	550.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,656.82
State - On-Schedule Transportation Reimbursement	3210	25,970.49
District Tax Levy	1110	67,951.37
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	108,512.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	206,255.99

Budget Uses

Expenditure Budget	0002	206,255.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,715.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,715.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,170.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,370.87
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	206,255.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	93,712.41	74,969.92	18,742.48	18,742.48
Kajeet 1200M Modem for IBR1700/COR Dock (3 at $599 each)	2022	1,797.00	1,078.20	359.40	359.40
Kajeet SmartBus 1700 Hard Install Kit for buses (3 at $495 each)	2022	1,485.00	891.00	297.00	297.00
Kajeet SmartBus Portable Kit for van	2022	159.97	95.97	31.99	31.99
2019 BLUEBIRD ACTIVITY BUS	2018	59,400.00	83,160.00	11,880.00	5,940.00
2005 Bluebird Activity Bus	2011	21,450.00	32,175.00	N/A	NA
2001 Blubird Activity Bus	2010	24,750.00	37,125.00	N/A	NA
Total					25,370.87

Budget Report
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13 Tuition Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,845.09
Unreserved Fund Balance Reappropriated	0970	7,845.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	195.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,959.91
District Mills	999	0.74
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,800.81
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	45,800.81

Estimated Funding Sources

Interest Earnings	1510	5,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	298,699.19
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	31,620.48

Budget Uses

Expenditure Budget	0002	31,620.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,620.48
Operating Reserve	0961	3,162.00
Unreserved Fund Balance Reappropriated	0970	28,458.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	4,380.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,620.48
Estimated Revenues Exceeding Adopted Budget	0004a	1,218.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,607.17

Budget Uses

Expenditure Budget	0002	60,607.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,927.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,927.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,850.00
Other Revenue from Local Sources	1900	11,900.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,929.23
District Tax Levy	1110	20,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	60,607.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	48,660.28

Budget Uses

Expenditure Budget	0002	48,660.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,839.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,839.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,550.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,270.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,660.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0361-57865902

0361 Three Forks H S

50 Debt Service Fund

16

Taxable Value		21,437,288.00
Adopted Budget	0001	899,312.74

Budget Uses

Expenditure Budget	0002	899,312.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,375.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	248,375.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17,800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	881,512.74
Jurisdiction Mills	999	41.12
Total Estimated Revenues to Fund Adopted Budget	0004	899,312.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/04/2020	06/30/2045	15,000,000.00	12,070,000.00	460,000.00	438,050.00	500.00
Total Bond Requirements							898,550.00

SIDs

Issue Type		Amount
High School		762.74
Total SID Requirements		762.74
Total Debt Service Requirements	0002	899,312.74

Budget Report
FY 2027

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-57865902

61 Building Reserve Fund

Adopted Budget		0001	118,541.85

Budget Uses

Expenditure Budget		0002	118,541.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,191.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,191.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	415.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,608.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	21,326.51
District Mills		999	0.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	118,541.85

Budget Report
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04 Broadwater

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0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 547	210	21,631,718

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Courtney Bancroft

(Signature) (Date)

Chairperson, School Trustees: Jason Noyes

(Signature) (Date)

County Superintendent: Melissa Franks

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

04 Broadwater

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0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,655,399.11	675,976.42	10%	10.16%	484,576.95	5,238,490.66	932,331.50	43.10
10 Transportation	411,564.06	78,831.60	20%	19.15%	2,778.31	187,049.32	221,736.43	10.25
11 Bus Depreciation Reserve	364,168.76	0.00	N/A	0.00%	237,171.96	0.00	126,996.80	5.87
13 Tuition	181,697.00		N/A		71,558.78	0.00	110,138.22	5.09
14 Retirement	919,471.00	183,894.20	20%	20.00%	101,580.84	817,890.16		
17 Adult Education	73,250.00	10,000.00	35%	13.65%	63,241.34	0.00	10,008.66	0.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,913.98	0.00	N/A	0.00%	9,090.18	4,823.80	50,000.00	2.31
29 Flexibility	195,348.90	0.00	N/A	0.00%	154,835.69	40,513.21	0.00	0.00
61 Building Reserve	259,700.07	0.00	N/A	0.00%	92,875.07	118,054.08	48,770.92	2.25
Total of All Funds	9,124,512.88	948,702.22			1,217,709.12	6,406,821.23	1,499,982.53	69.33

50 Debt Service Tax Jurisdiction								
01	1,310,850.00	0.00	20-9-438	0.00%	104,320.48	0.00	1,206,529.52	55.78

Budget Report
FY 2027

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0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	433 *
M1	TOWNSEND 7-8	114 *
H1	BROADWATER HS 9-12	210

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,782,532.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	481,358.59
D.	At Risk Student	(I-D)	19,793.74
E.	Indian Education For All	(I-E)	19,780.41
F.	American Indian Achievement Gap	(I-F)	8,192.00
G.	Data For Achievement	(I-G)	18,940.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	127,225.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,408.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	755
B.	BASE Budget Limit	(II-B)	5,518,342.73
C.	Maximum Budget Limit	(II-C)	6,911,803.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	6,450,674.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,723,067.61
H.	Maximum Budget Limit	(II-H)	7,161,219.70
I.	Highest Budget Without a Vote	(II-I)	6,655,399.11
J.	Highest Budget	(II-J)	7,161,219.70
K.	Highest Voted Amount	(II-K)	505,820.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,655,399.11

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			665,539.91
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			10,436.51
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,436.51		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			484,576.95
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	484,576.95		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,160,553.37

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	91,837.95	35,387.10	127,225.05
B.	Special Education RSBG to Coop	30,612.65	11,795.70	42,408.35
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	48,980.24	18,873.12	67,853.36

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	209,560.00	375,333.00	584,893.00
F.	100% Of Per Student Entitlement	3,851,914.90	1,788,097.50	5,640,012.40
		4,061,474.90	2,163,430.50	6,224,905.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,433,700.64	763,690.97	2,197,391.61
H.	Special Education in BASE@40%	48,980.24	18,873.12	67,853.36
I.	Subsidized BASE Amount	1,482,680.88	782,564.09	2,265,244.97
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,655,399.11
	1. BASE Budget Limit	(V-A1)	5,723,067.61	
	2. Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,782,532.71
	1. Direct State Aid Paid By State	(V-B1)	2,782,532.71	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		481,358.59
D.	At Risk Student	(V-D)		19,793.74
E.	Indian Education For All	(V-E)		19,780.41
F.	American Indian Achievement Gap	(V-F)		8,192.00
G.	Data For Achievement	(V-G)		18,940.14

H.	Special Education Allowable Cost Payment	(V-H)		127,225.05
I.	Remaining Fund Balance Available	(V-I)		484,576.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		42,498.78
	1. Actual Non-Levy Revenue	(V-J1)	42,498.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,738,169.24
	1. Elementary County BASE Distribution	(V-L1)	1,140,081.66	
	2. High School County BASE Distribution	(V-L2)	598,087.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,723,067.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		43.10
	1. District Property Tax Levy Mills	(V-S1)	43.10	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		43.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0055 Townsend K-12 Schools

01 General Fund

Adopted Budget	0001	6,655,399.11

Budget Uses

Expenditure Budget	0002	6,655,399.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	484,576.95
Direct State Aid	3110	2,782,532.71
Quality Educator	3111	481,358.59
At Risk Student	3112	19,793.74
Indian Education For All	3113	19,780.41
American Indian Achievement Gap	3114	8,192.00
State Special Education Allowable Cost Payment to Districts	3115	127,225.05
Data For Achievement	3116	18,940.14
Elementary County BASE Distribution	2250	1,140,081.66
High School County BASE Distribution	2260	598,087.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,810.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	18,688.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	932,331.50
Total Estimated Revenues to Fund Adopted Budget			0004	6,655,399.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	411,564.06

Budget Uses

Expenditure Budget	0002	411,564.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,044.84
Contingency	0006	17,004.48
Over-Schedule	0011	224,514.74
Fund Balance for Budget	TFS48	81,609.91
Operating Reserve	0961	78,831.60
Unreserved Fund Balance Reappropriated	0970	2,778.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,762.33
State - On-Schedule Transportation Reimbursement	3210	140,286.99
District Tax Levy	1110	221,736.43
District Mills	999	10.25
Total Estimated Revenues to Fund Adopted Budget	0004	411,564.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0055 Townsend K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	364,168.76

Budget Uses

Expenditure Budget	0002	364,168.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	237,171.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	237,171.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	126,996.80
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	364,168.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Freightliner Exec. Coach	2025	325,999.00	65,199.80	65,199.80	65,199.80
2004 Motor Coach Transit	2024	55,000.00	22,000.00	11,000.00	11,000.00
2020 Freightliner M2 106 Medium	2020	253,985.00	304,782.00	50,797.00	50,797.00
1998 Van Hool Passenger Bus	2012	139,100.00	208,650.00	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					126,996.80

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0055 Townsend K-12 Schools

13 Tuition Fund

Adopted Budget	0001	181,697.00

Budget Uses

Expenditure Budget	0002	181,697.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,558.78
Unreserved Fund Balance Reappropriated	0970	71,558.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,138.22
District Mills	999	5.09
Total Estimated Revenues to Fund Adopted Budget	0004	181,697.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	919,471.00

Budget Uses

Expenditure Budget	0002	919,471.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	285,475.04
Operating Reserve	0961	183,894.20
Unreserved Fund Balance Reappropriated	0970	101,580.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	817,890.16
Total Estimated Revenues to Fund Adopted Budget	0004	919,471.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	73,250.00

Budget Uses

Expenditure Budget	0002	73,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,241.34
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	63,241.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,008.66
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	73,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,913.98

Budget Uses

Expenditure Budget	0002	63,913.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,090.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,090.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,823.80
District Tax Levy	1110	50,000.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	63,913.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0055-95927319

0055 Townsend K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	195,348.90

Budget Uses

Expenditure Budget	0002	195,348.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,835.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,835.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	40,513.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,348.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

04 Broadwater

Submit ID: 0055-95927319

0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		21,631,718.00
Adopted Budget	0001	1,310,850.00

Budget Uses

Expenditure Budget	0002	1,310,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104,320.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,320.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,206,529.52
Jurisdiction Mills	999	55.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,310,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/20/2020	06/30/2040	941,900.00	692,750.00	41,750.00	23,762.50	300.00
Elementary Bond	08/20/2020	06/30/2040	17,896,100.00	13,162,250.00	793,250.00	451,487.50	300.00
Total Bond Requirements							1,310,850.00
Total Debt Service Requirements						0002	1,310,850.00

Budget Report
FY 2027

04 Broadwater

Submit ID: 0055-95927319

0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	259,700.07

Budget Uses

Expenditure Budget		0002	259,700.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,875.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,875.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	118,054.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	48,770.92
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	259,700.07

Budget Report
FY 2027

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-67773006

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,299,166

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-67773006

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	111,693.75	10,000.00	10%	8.95%	1,102.32	105,591.43	5,000.00	3.85
10 Transportation	3,751.44	500.00	20%	13.33%	202.44	3,549.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	24,644.41		N/A		0.00	0.00	24,644.41	18.97
14 Retirement	10,591.00	1,000.00	20%	9.44%	1,804.02	8,786.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	430.41	0.00	N/A	0.00%	340.91	89.50	0.00	0.00
29 Flexibility	7,909.98	0.00	N/A	0.00%	7,909.98	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	159,020.99	11,500.00			11,359.67	118,016.91	29,644.41	22.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-67773006

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,895.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	922.56
E.	Indian Education For All	(I-E)	182.91
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	175.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,179.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	393.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	108,626.47
C.	Maximum Budget Limit	(II-C)	132,212.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	113,626.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	106,182.72
H.	Maximum Budget Limit	(II-H)	129,003.74
I.	Highest Budget Without a Vote	(II-I)	111,693.75
J.	Highest Budget	(II-J)	129,003.74
K.	Highest Voted Amount	(II-K)	17,309.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	111,693.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,102.32
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,102.32	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,102.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		111,693.75
1.	BASE Budget Limit	(V-A1)	106,182.72	
2.	Over-BASE Budget	(V-A2)	5,511.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,895.90
1.	Direct State Aid Paid By State	(V-B1)	48,895.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		922.56
E.	Indian Education For All	(V-E)		182.91
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		175.14
H.	Special Education Allowable Cost Payment	(V-H)		1,179.57
I.	Remaining Fund Balance Available	(V-I)		1,102.32
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,394.32
1.	Actual Non-Levy Revenue	(V-J1)	2,394.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		35,746.00
1.	Elementary County BASE Distribution	(V-L1)	35,746.00	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		106,182.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		511.03
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	511.03	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,511.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		3.85
	1. District Property Tax Levy Mills	(V-S1)	3.85	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		3.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-67773006

01 General Fund

Adopted Budget	0001	111,693.75

Budget Uses

Expenditure Budget	0002	111,693.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,102.32
Direct State Aid	3110	48,895.90
Quality Educator	3111	15,584.00
At Risk Student	3112	922.56
Indian Education For All	3113	182.91
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,179.57
Data For Achievement	3116	175.14
Elementary County BASE Distribution	2250	35,746.00
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,394.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	511.03
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	5,000.00
Total Estimated Revenues to Fund Adopted Budget			0004	111,693.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,751.44

Budget Uses

Expenditure Budget	0002	3,751.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,410.40
Contingency	0006	341.04
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	702.44
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	202.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	735.42
State - On-Schedule Transportation Reimbursement	3210	2,813.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,751.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-67773006

13 Tuition Fund

Adopted Budget	0001	24,644.41

Budget Uses

Expenditure Budget	0002	24,644.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,644.41
District Mills	999	18.97
Total Estimated Revenues to Fund Adopted Budget	0004	24,644.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer
0177 Trail Creek Elem

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14 Retirement Fund

Adopted Budget	0001	10,591.00

Budget Uses

Expenditure Budget	0002	10,591.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,804.02
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1,804.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,786.98
Total Estimated Revenues to Fund Adopted Budget	0004	10,591.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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09 Custer

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer

0177 Trail Creek Elem

Submit ID: 0177-67773006

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	430.41

Budget Uses

Expenditure Budget	0002	430.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	340.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	340.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	89.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	430.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-67773006

29 Flexibility Fund

Adopted Budget	0001	7,909.98

Budget Uses

Expenditure Budget	0002	7,909.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,909.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,909.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,909.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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09 Custer

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-67773006

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a) 0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	3,216,426

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karmen McKinney

(Signature) (Date)

Chairperson, School Trustees: Kris Glover

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	208,460.97	21,414.86	10%	10.27%	0.00	165,422.94	43,038.03	13.38
10 Transportation	80,917.90	0.00	20%	0.00%	0.00	31,167.19	49,750.71	15.47
11 Bus Depreciation Reserve	100,737.42	0.00	N/A	0.00%	81,344.34	0.00	19,393.08	6.03
13 Tuition	17,000.00		N/A		1,162.30	0.00	15,837.70	4.92
14 Retirement	24,000.00	4,800.00	20%	20.00%	8,643.71	15,356.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,684.99	0.00	N/A	0.00%	2,545.56	139.43	0.00	0.00
29 Flexibility	7,661.37	0.00	N/A	0.00%	7,661.37	0.00	0.00	0.00
61 Building Reserve	126,382.18	0.00	N/A	0.00%	84,427.18	33,564.00	8,391.00	2.61
Total of All Funds	567,844.83	26,214.86			185,784.46	245,649.85	136,410.52	42.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	81,783.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,794.24
E.	Indian Education For All	(I-E)	470.34
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	450.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,033.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,011.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	175,946.78
C.	Maximum Budget Limit	(II-C)	217,801.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	218,984.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	165,422.94
H.	Maximum Budget Limit	(II-H)	205,465.01
I.	Highest Budget Without a Vote	(II-I)	208,460.97
J.	Highest Budget	(II-J)	224,346.89
K.	Highest Voted Amount	(II-K)	15,885.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	208,460.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,846.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		568.76
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	568.76	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,414.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		208,460.97
1.	BASE Budget Limit	(V-A1)	165,422.94	
2.	Over-BASE Budget	(V-A2)	43,038.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		81,783.75
1.	Direct State Aid Paid By State	(V-B1)	81,783.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,794.24
E.	Indian Education For All	(V-E)		470.34
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		450.36
H.	Special Education Allowable Cost Payment	(V-H)		3,033.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,034.89
1.	Actual Non-Levy Revenue	(V-J1)	5,034.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		61,168.18
1.	Elementary County BASE Distribution	(V-L1)	61,168.18	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		165,422.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,038.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.38
	1. District Property Tax Levy Mills	(V-S1)	13.38	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

01 General Fund

Adopted Budget	0001	208,460.97

Budget Uses

Expenditure Budget	0002	208,460.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	81,783.75
Quality Educator	3111	11,688.00
At Risk Student	3112	1,794.24
Indian Education For All	3113	470.34
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,033.18
Data For Achievement	3116	450.36
Elementary County BASE Distribution	2250	61,168.18
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,658.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,376.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	43,038.03
Total Estimated Revenues to Fund Adopted Budget			0004	208,460.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,917.90

Budget Uses

Expenditure Budget	0002	80,917.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,333.80
Contingency	0006	2,833.38
Over-Schedule	0011	49,750.72
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,791.79
State - On-Schedule Transportation Reimbursement	3210	23,375.40
District Tax Levy	1110	49,750.71
District Mills	999	15.47
Total Estimated Revenues to Fund Adopted Budget	0004	80,917.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,737.42

Budget Uses

Expenditure Budget	0002	100,737.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,344.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,344.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,393.08
District Mills	999	6.03
Total Estimated Revenues to Fund Adopted Budget	0004	100,737.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Nissan Pathfinder	2025	49,265.38	9,853.08	9,853.08	9,853.08
2013 Bluebird Handicap Accessible	2022	28,500.00	22,800.00	5,700.00	5,700.00
2013 Bluebird	2021	19,200.00	14,880.00	3,840.00	3,840.00
1357	2008	74,200.00	111,300.00	N/A	NA
Total					19,393.08

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

13 Tuition Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,162.30
Unreserved Fund Balance Reappropriated	0970	1,162.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,837.70
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

14 Retirement Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,443.71
Operating Reserve	0961	4,800.00
Unreserved Fund Balance Reappropriated	0970	8,643.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,356.29
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,684.99

Budget Uses

Expenditure Budget	0002	2,684.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,545.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,545.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,684.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,661.37

Budget Uses

Expenditure Budget	0002	7,661.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,661.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,661.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,661.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0534 Trego Elem

Submit ID: 0534-22701966

61 Building Reserve Fund

Adopted Budget		0001	126,382.18

Budget Uses

Expenditure Budget		0002	126,382.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,427.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,427.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,564.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,391.00
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	126,382.18

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	7,558,910

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Smith-Adamson

(Signature) (Date)

Chairperson, School Trustees: Alison Fitzsimmons

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	355,865.23	40,499.78	10%	11.38%	39,687.83	304,620.09	11,557.31	1.53
10 Transportation	106,981.63	21,396.33	20%	20.00%	21,300.69	21,797.91	63,883.03	8.45
11 Bus Depreciation Reserve	36,375.61	0.00	N/A	0.00%	20,375.61	0.00	16,000.00	2.12
13 Tuition	246,000.00		N/A		2,578.50	0.00	243,421.50	32.20
14 Retirement	44,000.00	8,800.00	20%	20.00%	7,865.64	36,134.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,110.19	0.00	N/A	0.00%	1,827.24	282.95	0.00	0.00
29 Flexibility	23,559.85	0.00	N/A	0.00%	23,559.85	0.00	0.00	0.00
61 Building Reserve	86,473.58	0.00	N/A	0.00%	41,413.58	30,551.63	14,508.37	1.92
Total of All Funds	901,366.09	70,696.11			158,608.94	393,386.94	349,370.21	46.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	159,475.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,778.40
D.	At Risk Student	(I-D)	6,148.25
E.	Indian Education For All	(I-E)	1,149.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,100.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,245.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,415.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	330,971.12
C.	Maximum Budget Limit	(II-C)	408,689.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	342,528.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	335,702.52
H.	Maximum Budget Limit	(II-H)	415,896.53
I.	Highest Budget Without a Vote	(II-I)	355,865.23
J.	Highest Budget	(II-J)	415,896.53
K.	Highest Voted Amount	(II-K)	60,031.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	355,865.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		35,586.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,913.26
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,913.26	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,687.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	39,687.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,187.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		355,865.23
1.	BASE Budget Limit	(V-A1)	335,702.52	
2.	Over-BASE Budget	(V-A2)	20,162.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		159,475.65
1.	Direct State Aid Paid By State	(V-B1)	159,475.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,778.40
D.	At Risk Student	(V-D)		6,148.25
E.	Indian Education For All	(V-E)		1,149.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,100.88
H.	Special Education Allowable Cost Payment	(V-H)		7,245.93
I.	Remaining Fund Balance Available	(V-I)		39,687.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,524.00
1.	Actual Non-Levy Revenue	(V-J1)	5,524.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		84,592.06
1.	Elementary County BASE Distribution	(V-L1)	84,592.06	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		335,702.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,605.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	8,605.40	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,162.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.53
	1. District Property Tax Levy Mills	(V-S1)	1.53	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

01 General Fund

Adopted Budget	0001	355,865.23

Budget Uses

Expenditure Budget	0002	355,865.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,687.83
Direct State Aid	3110	159,475.65
Quality Educator	3111	30,778.40
At Risk Student	3112	6,148.25
Indian Education For All	3113	1,149.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,245.93
Data For Achievement	3116	1,100.88
Elementary County BASE Distribution	2250	84,592.06
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,133.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	390.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,605.40
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	11,557.31
Total Estimated Revenues to Fund Adopted Budget			0004	355,865.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,981.63

Budget Uses

Expenditure Budget	0002	106,981.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,816.27
Contingency	0006	1,981.63
Over-Schedule	0011	85,183.73
Fund Balance for Budget	TFS48	42,697.02
Operating Reserve	0961	21,396.33
Unreserved Fund Balance Reappropriated	0970	21,300.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,449.47
State - On-Schedule Transportation Reimbursement	3210	16,348.44
District Tax Levy	1110	63,883.03
District Mills	999	8.45
Total Estimated Revenues to Fund Adopted Budget	0004	106,981.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	36,375.61

Budget Uses

Expenditure Budget	0002	36,375.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,375.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,375.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,000.00
District Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	36,375.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Bus	2024	130,000.00	13,000.00	26,000.00	6,000.00
2016 Chevrolet Micro Bird Bus	2017	55,544.20	58,317.68	11,108.84	10,000.00
Total					16,000.00

13 Tuition Fund

Adopted Budget	0001	246,000.00

Budget Uses

Expenditure Budget	0002	246,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,578.50
Unreserved Fund Balance Reappropriated	0970	2,578.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	243,421.50
District Mills	999	32.20
Total Estimated Revenues to Fund Adopted Budget	0004	246,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,665.64
Operating Reserve	0961	8,800.00
Unreserved Fund Balance Reappropriated	0970	7,865.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	36,134.36
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,110.19

Budget Uses

Expenditure Budget	0002	2,110.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,827.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,827.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	282.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,110.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,559.85

Budget Uses

Expenditure Budget	0002	23,559.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,559.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,559.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,559.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-67140673

61 Building Reserve Fund

Adopted Budget	0001	86,473.58

Budget Uses

Expenditure Budget	0002	86,473.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,413.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,413.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	30,551.63
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	14,508.37
District Mills	999	1.92
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	86,473.58

Budget Report
FY 2027

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 32	N/A	8,804,583

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gabriella Ohning

(Signature) (Date)

Chairperson, School Trustees: D. Scott Rasor

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	533,957.75	54,586.84	10%	10.22%	17,195.97	397,769.00	118,992.78	13.51
10 Transportation	297,850.64	25,623.48	20%	8.60%	0.00	92,262.03	205,588.61	23.35
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	63,455.87		N/A		1,266.41	0.00	62,189.46	7.06
14 Retirement	60,260.38	12,052.08	20%	20.00%	44,866.15	15,394.23		
17 Adult Education	19,165.89	6,708.06	35%	35.00%	7,008.70	0.00	12,157.19	1.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,913.65	0.00	N/A	0.00%	30,563.89	349.76	25,000.00	2.84
29 Flexibility	33,681.70	0.00	N/A	0.00%	33,681.70	0.00	0.00	0.00
61 Building Reserve	117,744.47	0.00	N/A	0.00%	72,224.47	35,824.84	9,695.16	1.10
Total of All Funds	1,182,030.35	98,970.46			206,807.29	541,599.86	433,623.20	49.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	28 *
M1	TROUT CREEK 7-8	4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	182,913.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,466.40
D.	At Risk Student	(I-D)	5,901.32
E.	Indian Education For All	(I-E)	836.16
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	800.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,858.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,572.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	498,414.11
C.	Maximum Budget Limit	(II-C)	614,763.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.75
E.	Adopted Budget	(II-E)	617,406.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	414,964.97
H.	Maximum Budget Limit	(II-H)	518,448.11
I.	Highest Budget Without a Vote	(II-I)	533,957.75
J.	Highest Budget	(II-J)	619,850.16
K.	Highest Voted Amount	(II-K)	85,892.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	533,957.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,395.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,191.06
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,191.06	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,195.97
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,195.97	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,782.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		533,957.75
	1. BASE Budget Limit	(V-A1)	414,964.97	
	2. Over-BASE Budget	(V-A2)	118,992.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		182,913.03
	1. Direct State Aid Paid By State	(V-B1)	182,913.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,466.40
D.	At Risk Student	(V-D)		5,901.32
E.	Indian Education For All	(V-E)		836.16
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		800.64
H.	Special Education Allowable Cost Payment	(V-H)		25,858.73
I.	Remaining Fund Balance Available	(V-I)		17,195.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,120.78
	1. Actual Non-Levy Revenue	(V-J1)	9,120.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		129,103.94
	1. Elementary County BASE Distribution	(V-L1)	129,103.94	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		414,964.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.51
	1. District Property Tax Levy Mills	(V-S1)	13.51	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
45 Sanders

Submit ID: 0807-98042449

0807 Trout Creek Elem

01 General Fund

Adopted Budget	0001	533,957.75

Budget Uses

Expenditure Budget	0002	533,957.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,195.97
Direct State Aid	3110	182,913.03
Quality Educator	3111	42,466.40
At Risk Student	3112	5,901.32
Indian Education For All	3113	836.16
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	25,858.73
Data For Achievement	3116	800.64
Elementary County BASE Distribution	2250	129,103.94
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,120.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	118,992.78		
District Tax Levy			1110	118,992.78
Total Estimated Revenues to Fund Adopted Budget			0004	533,957.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	297,850.64

Budget Uses

Expenditure Budget	0002	270,630.68
Add To Fund Balance	0003	27,219.96

Transportation Schedule Data

On-Schedule	0005	83,874.56
Contingency	0006	8,387.46
Over-Schedule	0011	205,588.62
Fund Balance for Budget	TFS48	25,623.48
Operating Reserve	0961	25,623.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,065.50
State - On-Schedule Transportation Reimbursement	3210	69,196.53
District Tax Levy	1110	205,588.61
District Mills	999	23.35
Total Estimated Revenues to Fund Adopted Budget	0004	297,850.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
45 Sanders

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0807 Trout Creek Elem

13 Tuition Fund

Adopted Budget	0001	63,455.87

Budget Uses

Expenditure Budget	0002	63,455.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,266.41
Unreserved Fund Balance Reappropriated	0970	1,266.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,189.46
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	63,455.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,260.38

Budget Uses

Expenditure Budget	0002	60,260.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,918.23
Operating Reserve	0961	12,052.08
Unreserved Fund Balance Reappropriated	0970	44,866.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,394.23
Total Estimated Revenues to Fund Adopted Budget	0004	60,260.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,165.89

Budget Uses

Expenditure Budget	0002	19,165.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,716.76
Operating Reserve	0961	6,708.06
Unreserved Fund Balance Reappropriated	0970	7,008.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,157.19
District Mills	999	1.38
Total Estimated Revenues to Fund Adopted Budget	0004	19,165.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

0807 Trout Creek Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,913.65

Budget Uses

Expenditure Budget	0002	55,913.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,563.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,563.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	349.76
District Tax Levy	1110	25,000.00
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	55,913.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,681.70

Budget Uses

Expenditure Budget	0002	33,681.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,681.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,681.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,681.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-98042449

61 Building Reserve Fund

Adopted Budget	0001	117,744.47

Budget Uses

Expenditure Budget	0002	117,744.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,224.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,224.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	35,824.84
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,695.16
District Mills	999	1.10
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	117,744.47

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	248	N/A	10,321,451

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,160,553.53	213,871.44	10%	9.90%	0.00	1,832,676.40	327,877.13	31.77
10 Transportation	462,280.89	0.00	20%	0.00%	0.00	135,089.75	327,191.14	31.70
11 Bus Depreciation Reserve	101,768.51	0.00	N/A	0.00%	69,476.76	0.00	32,291.75	3.13
13 Tuition	127,401.58		N/A		0.00	0.00	127,401.58	12.34
14 Retirement	325,000.00	9,637.39	20%	2.97%	0.00	325,000.00		
17 Adult Education	60,000.00	0.00	35%	0.00%	0.00	0.00	60,000.00	5.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,540.74	0.00	N/A	0.00%	0.00	1,540.74	0.00	0.00
29 Flexibility	35,849.01	887.77	N/A	2.48%	0.00	35,849.01	0.00	0.00
61 Building Reserve	85,875.68	0.00	N/A	0.00%	15,745.68	56,104.00	14,026.00	1.36
Total of All Funds	3,360,269.94	224,396.60			85,222.44	2,386,259.90	888,787.60	86.11

50 Debt Service								
Tax Jurisdiction								
0519	0.00	0.00	20-9-438	0.00%	3,129.85	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	192
M1	TROY 7-8	56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	870,599.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	160,748.96
D.	At Risk Student	(I-D)	28,085.79
E.	Indian Education For All	(I-E)	6,480.24
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	6,204.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,365.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,930.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	262
B.	BASE Budget Limit	(II-B)	1,860,861.63
C.	Maximum Budget Limit	(II-C)	2,295,276.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	2,190,628.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,827,972.26
H.	Maximum Budget Limit	(II-H)	2,274,398.57
I.	Highest Budget Without a Vote	(II-I)	2,160,553.53
J.	Highest Budget	(II-J)	2,274,398.57
K.	Highest Voted Amount	(II-K)	113,845.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,160,553.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		213,871.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		213,871.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,160,553.53
1.	BASE Budget Limit	(V-A1)	1,827,972.26	
2.	Over-BASE Budget	(V-A2)	332,581.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		870,599.90
1.	Direct State Aid Paid By State	(V-B1)	870,599.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		160,748.96
D.	At Risk Student	(V-D)		28,085.79
E.	Indian Education For All	(V-E)		6,480.24
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		6,204.96
H.	Special Education Allowable Cost Payment	(V-H)		43,365.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,603.54
1.	Actual Non-Levy Revenue	(V-J1)	21,603.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		688,835.44
1.	Elementary County BASE Distribution	(V-L1)	688,835.43	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,827,972.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,704.15
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	4,704.15	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		332,581.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		31.77
1.	District Property Tax Levy Mills	(V-S1)	31.77	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		31.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

01 General Fund

Adopted Budget	0001	2,160,553.53

Budget Uses

Expenditure Budget	0002	2,160,553.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	870,599.90
Quality Educator	3111	160,748.96
At Risk Student	3112	28,085.79
Indian Education For All	3113	6,480.24
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	43,365.43
Data For Achievement	3116	6,204.96
Elementary County BASE Distribution	2250	688,835.43
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,305.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	13,298.23
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
27 Lincoln
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,704.15
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	327,877.13
Total Estimated Revenues to Fund Adopted Budget			0004	2,160,553.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	462,280.89

Budget Uses

Expenditure Budget	0002	462,280.89
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	122,808.85
Contingency	0006	12,280.89
Over-Schedule	0011	327,191.15
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,772.43
State - On-Schedule Transportation Reimbursement	3210	101,317.32
District Tax Levy	1110	327,191.14
District Mills	999	31.70
Total Estimated Revenues to Fund Adopted Budget	0004	462,280.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	101,768.51

Budget Uses

Expenditure Budget	0002	101,768.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,476.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,476.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,291.75
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	101,768.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2019	103,433.77	41,373.50	20,686.75	20,686.75
2016 IC CE	2016	58,028.00	51,422.40	11,605.60	11,605.00
2014 IC 3000	2014	90,350.00	135,525.00	N/A	NA
2011 IC 3000	2012	96,631.00	144,946.50	N/A	NA
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					32,291.75

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

13 Tuition Fund

Adopted Budget	0001	127,401.58

Budget Uses

Expenditure Budget	0002	127,401.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	127,401.58
District Mills	999	12.34
Total Estimated Revenues to Fund Adopted Budget	0004	127,401.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,637.39
Operating Reserve	0961	9,637.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	325,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,540.74

Budget Uses

Expenditure Budget	0002	1,540.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,540.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,540.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

29 Flexibility Fund

Adopted Budget	0001	35,849.01

Budget Uses

Expenditure Budget	0002	35,849.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	887.77
Operating Reserve	0961	887.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	32,000.00
State - Advanced Opportunity Aid	3770	3,849.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,849.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

50 Debt Service Fund

0519

Taxable Value		10,321,451.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,129.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,129.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,129.85

Budget Report
FY 2027

27 Lincoln

0519 Troy Elem

Submit ID: 0519-54516741

61 Building Reserve Fund

Adopted Budget		0001	85,875.68

Budget Uses

Expenditure Budget		0002	85,875.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,745.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,745.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,104.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	14,026.00
District Mills		999	1.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.36
Total Estimated Revenues to Fund Adopted Budget		0004	85,875.68

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	135	14,662,230

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
27 Lincoln
0520 Troy H S

Submit ID: 0520-11155603

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,573,834.77	112,581.33	10%	7.15%	0.00	1,370,228.85	203,605.92	13.89
10 Transportation	300,000.00	38,563.54	20%	12.85%	0.00	60,692.48	239,307.52	16.32
11 Bus Depreciation Reserve	160,879.68	0.00	N/A	0.00%	128,756.21	0.00	32,123.47	2.19
13 Tuition	51,174.52		N/A		4,886.12	0.00	46,288.40	3.16
14 Retirement	200,000.00	40,000.00	20%	20.00%	19,488.24	180,511.76		
17 Adult Education	60,000.00	9,707.38	35%	16.18%	0.00	0.00	60,000.00	4.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,153.71	0.30	N/A	0.03%	0.00	1,153.71	0.00	0.00
29 Flexibility	60,628.86	9,345.57	N/A	15.41%	0.00	60,628.86	0.00	0.00
61 Building Reserve	73,368.82	0.00	N/A	0.00%	17,958.82	44,328.00	11,082.00	0.76
Total of All Funds	2,481,040.36	210,198.12			171,089.39	1,717,543.66	592,407.31	40.41

50 Debt Service Tax Jurisdiction								
0520	0.00	0.00	20-9-438	0.00%	8,585.06	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 135 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	682,727.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	93,348.16
D.	At Risk Student	(I-D)	12,799.94
E.	Indian Education For All	(I-E)	3,527.35
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	3,377.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,906.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,302.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	134
B.	BASE Budget Limit	(II-B)	1,330,301.14
C.	Maximum Budget Limit	(II-C)	1,649,240.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,533,907.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,368,783.21
H.	Maximum Budget Limit	(II-H)	1,708,697.14
I.	Highest Budget Without a Vote	(II-I)	1,573,834.77
J.	Highest Budget	(II-J)	1,708,697.14
K.	Highest Voted Amount	(II-K)	134,862.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,573,834.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,581.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		112,581.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,573,834.77
1.	BASE Budget Limit	(V-A1)	1,368,783.21	
2.	Over-BASE Budget	(V-A2)	205,051.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		682,727.91
1.	Direct State Aid Paid By State	(V-B1)	682,727.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		93,348.16
D.	At Risk Student	(V-D)		12,799.94
E.	Indian Education For All	(V-E)		3,527.35
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		3,377.70
H.	Special Education Allowable Cost Payment	(V-H)		21,906.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,436.07
1.	Actual Non-Levy Revenue	(V-J1)	5,436.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		545,403.78
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	545,403.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,368,783.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,445.64
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,445.64	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		205,051.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		13.89
	1. District Property Tax Levy Mills	(V-S1)	13.89	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		13.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

01 General Fund

Adopted Budget	0001	1,573,834.77

Budget Uses

Expenditure Budget	0002	1,573,834.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	682,727.91
Quality Educator	3111	93,348.16
At Risk Student	3112	12,799.94
Indian Education For All	3113	3,527.35
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	21,906.30
Data For Achievement	3116	3,377.70
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	545,403.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,885.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,550.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,445.64
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	203,605.92
Total Estimated Revenues to Fund Adopted Budget			0004	1,573,834.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,174.99
Contingency	0006	5,517.50
Over-Schedule	0011	239,307.51
Fund Balance for Budget	TFS48	38,563.54
Operating Reserve	0961	38,563.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,173.12
State - On-Schedule Transportation Reimbursement	3210	45,519.36
District Tax Levy	1110	239,307.52
District Mills	999	16.32
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	160,879.68

Budget Uses

Expenditure Budget	0002	160,879.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,756.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,756.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,123.47
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	160,879.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2020	98,062.95	58,837.77	19,612.59	0.00
2018 IC CE	2018	117,034.00	79,313.60	23,406.80	0.00
2016 IC CE	2016	38,785.33	38,785.35	7,757.07	7,757.07
Type IC 3000	2012	121,832.00	151,832.00	24,366.40	24,366.40
2009 Thomas International	2008	119,123.00	178,684.50	N/A	NA
2005 Thomas International	2007	62,160.00	93,240.00	N/A	NA
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					32,123.47

13 Tuition Fund

Adopted Budget	0001	51,174.52

Budget Uses

Expenditure Budget	0002	51,174.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,886.12
Unreserved Fund Balance Reappropriated	0970	4,886.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,288.40
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	51,174.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,488.24
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	19,488.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,511.76
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,707.38
Operating Reserve	0961	9,707.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,153.71

Budget Uses

Expenditure Budget	0002	1,153.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.30
Operating Reserve	0961	0.30
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,153.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,153.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

29 Flexibility Fund

Adopted Budget	0001	60,628.86

Budget Uses

Expenditure Budget	0002	60,628.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,345.57
Operating Reserve	0961	9,345.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	46,000.00
State - Advanced Opportunity Aid	3770	14,628.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,628.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

50 Debt Service Fund
0520

Taxable Value		14,662,230.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,585.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,585.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,585.06

Budget Report
FY 2027

27 Lincoln

0520 Troy H S

Submit ID: 0520-11155603

61 Building Reserve Fund

Adopted Budget		0001	73,368.82

Budget Uses

Expenditure Budget		0002	73,368.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,958.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,958.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,328.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	11,082.00
District Mills		999	0.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.76
Total Estimated Revenues to Fund Adopted Budget		0004	73,368.82

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 37	N/A	1,767,547

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Shores

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	531,536.41	53,591.26	10%	10.08%	8,528.40	429,617.54	93,390.47	52.84
10 Transportation	173,191.86	30,134.91	20%	17.40%	0.00	98,810.12	74,381.74	42.08
11 Bus Depreciation Reserve	13,175.07	0.00	N/A	0.00%	975.07	0.00	12,200.00	6.90
13 Tuition	13,187.75		N/A		13,187.75	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	9,046.15	75,953.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,864.60	0.00	N/A	0.00%	0.00	364.60	7,500.00	4.24
29 Flexibility	3,035.11	0.00	N/A	0.00%	1,639.18	1,395.93	0.00	0.00
61 Building Reserve	211,883.12	0.00	N/A	0.00%	167,283.12	35,680.00	8,920.00	5.05
Total of All Funds	1,038,873.92	100,726.17			200,659.67	641,822.04	196,392.21	111.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	28 *
M1	TURNER 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	202,053.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,440.00
D.	At Risk Student	(I-D)	1,838.17
E.	Indian Education For All	(I-E)	966.81
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	925.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,729.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,909.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	447,447.34
C.	Maximum Budget Limit	(II-C)	543,257.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	109,116.77
E.	Adopted Budget	(II-E)	556,564.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	432,572.83
H.	Maximum Budget Limit	(II-H)	527,560.58
I.	Highest Budget Without a Vote	(II-I)	555,031.58
J.	Highest Budget	(II-J)	559,007.41
K.	Highest Voted Amount	(II-K)	3,975.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	531,536.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,153.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		437.62
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	437.62	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,528.40
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,528.40	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,119.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		531,536.41
	1. BASE Budget Limit	(V-A1)	432,572.83	
	2. Over-BASE Budget	(V-A2)	98,963.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		202,053.57
	1. Direct State Aid Paid By State	(V-B1)	202,053.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,440.00
D.	At Risk Student	(V-D)		1,838.17
E.	Indian Education For All	(V-E)		966.81
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		925.74
H.	Special Education Allowable Cost Payment	(V-H)		5,729.34
I.	Remaining Fund Balance Available	(V-I)		8,528.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,400.93
	1. Actual Non-Levy Revenue	(V-J1)	1,400.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		152,689.87
	1. Elementary County BASE Distribution	(V-L1)	152,689.87	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		432,572.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,573.11
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	5,573.11	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		93,390.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		98,963.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		52.84
	1. District Property Tax Levy Mills	(V-S1)	52.84	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		52.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

01 General Fund

Adopted Budget	0001	531,536.41

Budget Uses

Expenditure Budget	0002	531,536.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,528.40
Direct State Aid	3110	202,053.57
Quality Educator	3111	58,440.00
At Risk Student	3112	1,838.17
Indian Education For All	3113	966.81
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,729.34
Data For Achievement	3116	925.74
Elementary County BASE Distribution	2250	152,689.87
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,400.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
03 Blaine
0044 Turner Elem

Submit ID: 0044-97556251

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,573.11
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	93,390.47		
District Tax Levy			1110	93,390.47
Total Estimated Revenues to Fund Adopted Budget			0004	531,536.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	173,191.86

Budget Uses

Expenditure Budget	0002	173,191.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,827.38
Contingency	0006	8,982.74
Over-Schedule	0011	74,381.74
Fund Balance for Budget	TFS48	30,134.91
Operating Reserve	0961	30,134.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,702.53
State - On-Schedule Transportation Reimbursement	3210	74,107.59
District Tax Levy	1110	74,381.74
District Mills	999	42.08
Total Estimated Revenues to Fund Adopted Budget	0004	173,191.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	13,175.07

Budget Uses

Expenditure Budget	0002	13,175.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	975.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	975.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,200.00
District Mills	999	6.90
Total Estimated Revenues to Fund Adopted Budget	0004	13,175.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2023	61,000.00	17,700.00	12,200.00	12,200.00
Total					12,200.00

13 Tuition Fund

Adopted Budget	0001	13,187.75

Budget Uses

Expenditure Budget	0002	13,187.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,187.75
Unreserved Fund Balance Reappropriated	0970	13,187.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,187.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,046.15
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	9,046.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	75,953.85
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

28 Technology Fund

Adopted Budget	0001	7,864.60

Budget Uses

Expenditure Budget	0002	7,864.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	364.60
District Tax Levy	1110	7,500.00
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	7,864.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,035.11

Budget Uses

Expenditure Budget	0002	3,035.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,639.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,639.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,395.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,035.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

03 Blaine

0044 Turner Elem

Submit ID: 0044-97556251

61 Building Reserve Fund

Adopted Budget		0001	211,883.12

Budget Uses

Expenditure Budget		0002	211,883.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	167,283.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	167,283.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,920.00
District Mills		999	5.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.05
Total Estimated Revenues to Fund Adopted Budget		0004	211,883.12

Budget Report
FY 2027

03 Blaine

0045 Turner H S

Submit ID: 0045-06591620

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	22	2,116,529

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Shores

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0045 Turner H S

Submit ID: 0045-06591620

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	604,285.51	60,723.79	10%	10.05%	3,868.02	485,117.84	115,299.65	54.48
10 Transportation	61,067.12	12,213.42	20%	20.00%	806.54	3,654.63	56,605.95	26.74
11 Bus Depreciation Reserve	12,873.53	0.00	N/A	0.00%	1,073.53	0.00	11,800.00	5.58
13 Tuition	6,144.62		N/A		6,144.62	0.00	0.00	0.00
14 Retirement	80,000.00	15,710.71	20%	19.64%	0.00	80,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,066.53	0.00	N/A	0.00%	156.80	409.73	7,500.00	3.54
29 Flexibility	11,792.36	0.00	N/A	0.00%	6,344.84	5,447.52	0.00	0.00
61 Building Reserve	178,168.41	0.00	N/A	0.00%	135,523.41	34,116.00	8,529.00	4.03
Total of All Funds	962,398.08	88,647.92			153,917.76	608,745.72	199,734.60	94.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0045 Turner H S

Submit ID: 0045-06591620

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,970.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,272.00
D.	At Risk Student	(I-D)	1,593.27
E.	Indian Education For All	(I-E)	574.86
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	550.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,201.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	489,385.06
C.	Maximum Budget Limit	(II-C)	602,254.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,973.55
E.	Adopted Budget	(II-E)	606,358.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	486,109.03
H.	Maximum Budget Limit	(II-H)	601,408.68
I.	Highest Budget Without a Vote	(II-I)	611,501.21
J.	Highest Budget	(II-J)	611,501.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	604,285.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			60,428.55
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			295.24
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	295.24		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			3,868.02
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,868.02		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			64,591.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			604,285.51
	1. BASE Budget Limit	(V-A1)	486,109.03		
	2. Over-BASE Budget	(V-A2)	118,176.48		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			251,970.10
	1. Direct State Aid Paid By State	(V-B1)	251,970.10		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			27,272.00
D.	At Risk Student	(V-D)			1,593.27
E.	Indian Education For All	(V-E)			574.86
F.	American Indian Achievement Gap	(V-F)			256.00
G.	Data For Achievement	(V-G)			550.44
H.	Special Education Allowable Cost Payment	(V-H)			3,201.69
I.	Remaining Fund Balance Available	(V-I)			3,868.02
J.	Non-Levy Revenue and Funding Sources	(V-J)			2,480.41
	1. Actual Non-Levy Revenue	(V-J1)	2,480.41		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			194,342.24
	1. Elementary County BASE Distribution	(V-L1)	0.00		
	2. High School County BASE Distribution	(V-L2)	194,342.24		
M.	**Subtotal of BASE Budget Revenue	(V-M)			486,109.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			2,876.83
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

	5. Tuition	(V-O5)	2,876.83	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,299.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,176.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		54.48
	1. District Property Tax Levy Mills	(V-S1)	54.48	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		54.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

03 Blaine

0045 Turner H S

Submit ID: 0045-06591620

01 General Fund

Adopted Budget	0001	604,285.51

Budget Uses

Expenditure Budget	0002	604,285.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,868.02
Direct State Aid	3110	251,970.10
Quality Educator	3111	27,272.00
At Risk Student	3112	1,593.27
Indian Education For All	3113	574.86
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	3,201.69
Data For Achievement	3116	550.44
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	194,342.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,480.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,876.83
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	115,299.65		
District Tax Levy			1110	115,299.65
Total Estimated Revenues to Fund Adopted Budget			0004	604,285.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	61,067.12

Budget Uses

Expenditure Budget	0002	61,067.12
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,322.38
Contingency	0006	332.24
Over-Schedule	0011	57,412.50
Fund Balance for Budget	TFS48	13,019.96
Operating Reserve	0961	12,213.42
Unreserved Fund Balance Reappropriated	0970	806.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	913.65
State - On-Schedule Transportation Reimbursement	3210	2,740.98
District Tax Levy	1110	56,605.95
District Mills	999	26.74
Total Estimated Revenues to Fund Adopted Budget	0004	61,067.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	12,873.53

Budget Uses

Expenditure Budget	0002	12,873.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,073.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,073.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,800.00
District Mills	999	5.58
Total Estimated Revenues to Fund Adopted Budget	0004	12,873.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2024	59,000.00	21,800.00	11,800.00	11,800.00
Total					11,800.00

13 Tuition Fund

Adopted Budget	0001	6,144.62

Budget Uses

Expenditure Budget	0002	6,144.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,144.62
Unreserved Fund Balance Reappropriated	0970	6,144.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,144.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,710.71
Operating Reserve	0961	15,710.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	8,066.53

Budget Uses

Expenditure Budget	0002	8,066.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	409.73
District Tax Levy	1110	7,500.00
District Mills	999	3.54
Total Estimated Revenues to Fund Adopted Budget	0004	8,066.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,792.36

Budget Uses

Expenditure Budget	0002	11,792.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,344.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,344.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,447.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,792.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	178,168.41

Budget Uses

Expenditure Budget		0002	178,168.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,523.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	135,523.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,116.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,529.00
District Mills		999	4.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.03
Total Estimated Revenues to Fund Adopted Budget		0004	178,168.41

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0540 Twin Bridges K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	167	77	7,351,293

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Rhea

(Signature) (Date)

Chairperson, School Trustees: Jaime Wood

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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0540 Twin Bridges K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,916,895.68	264,178.51	10%	9.06%	0.00	2,410,941.83	505,953.85	68.83
10 Transportation	297,861.18	59,572.24	20%	20.00%	57,595.69	38,156.83	202,108.66	27.49
11 Bus Depreciation Reserve	438,556.44	0.00	N/A	0.00%	318,532.84	0.00	120,023.60	16.33
13 Tuition	430,000.00		N/A		326,954.85	0.00	103,045.15	14.02
14 Retirement	340,000.00	60,000.00	20%	17.65%	6,749.06	333,250.94		
17 Adult Education	14,378.99	0.00	35%	0.00%	14,378.99	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,829.29	0.00	N/A	0.00%	2,829.29	1,948.08	53,051.92	7.22
29 Flexibility	19,410.07	0.00	N/A	0.00%	19,410.07	0.00	0.00	0.00
61 Building Reserve	117,479.16	0.00	N/A	0.00%	11,029.16	85,160.00	21,290.00	2.90
Total of All Funds	4,632,410.81	383,750.75			757,479.95	2,869,457.68	1,005,473.18	136.79

50 Debt Service **Tax Jurisdiction**								
0540	246,515.00	0.00	20-9-438	0.00%	32,580.66	0.00	213,934.34	29.10

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0540 Twin Bridges K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	125
M1	TWIN BRIDGES 7-8	42
H1	TWIN BRIDGES HS 9-12	77

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,079,684.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	209,994.40
D.	At Risk Student	(I-D)	6,231.94
E.	Indian Education For All	(I-E)	6,375.72
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	6,104.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	101,731.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,705.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	230
B.	BASE Budget Limit	(II-B)	2,112,792.99
C.	Maximum Budget Limit	(II-C)	2,693,909.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	505,953.84
E.	Adopted Budget	(II-E)	2,618,746.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,311,238.88
H.	Maximum Budget Limit	(II-H)	2,963,520.56
I.	Highest Budget Without a Vote	(II-I)	2,916,895.68
J.	Highest Budget	(II-J)	2,963,520.56
K.	Highest Voted Amount	(II-K)	46,624.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,916,895.68

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0540 Twin Bridges K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		264,178.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		264,178.51

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	71,948.75	29,783.07	101,731.82
B.	Special Education RSBG to Coop	9,380.39	4,325.09	13,705.48
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	32,531.66	13,643.26	46,174.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,194,208.50	658,196.00	1,852,404.50
		1,381,872.50	1,033,529.00	2,415,401.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	487,800.99	364,835.74	852,636.73
H.	Special Education in BASE@40%	32,531.66	13,643.26	46,174.92
I.	Subsidized BASE Amount	520,332.65	378,479.00	898,811.65
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,916,895.68
1.	BASE Budget Limit	(V-A1)	2,311,238.88	
2.	Over-BASE Budget	(V-A2)	605,656.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,079,684.46
1.	Direct State Aid Paid By State	(V-B1)	1,079,684.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		209,994.40
D.	At Risk Student	(V-D)		6,231.94
E.	Indian Education For All	(V-E)		6,375.72
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		6,104.88

H.	Special Education Allowable Cost Payment	(V-H)		101,731.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,410.76
	1. Actual Non-Levy Revenue	(V-J1)	14,410.76	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		884,400.90
	1. Elementary County BASE Distribution	(V-L1)	511,974.41	
	2. High School County BASE Distribution	(V-L2)	372,426.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,311,238.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		99,702.96
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	99,702.96	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		505,953.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		605,656.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		68.83
	1. District Property Tax Levy Mills	(V-S1)	68.83	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		68.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0540 Twin Bridges K-12 Schools

01 General Fund

Adopted Budget	0001	2,916,895.68

Budget Uses

Expenditure Budget	0002	2,916,895.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,079,684.46
Quality Educator	3111	209,994.40
At Risk Student	3112	6,231.94
Indian Education For All	3113	6,375.72
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	101,731.82
Data For Achievement	3116	6,104.88
Elementary County BASE Distribution	2250	511,974.41
High School County BASE Distribution	2260	372,426.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,847.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,562.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	99,702.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	505,953.84		
District Tax Levy			1110	505,953.85
Total Estimated Revenues to Fund Adopted Budget			0004	2,916,895.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	297,861.18

Budget Uses

Expenditure Budget	0002	297,861.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,688.03
Contingency	0006	3,468.80
Over-Schedule	0011	259,704.35
Fund Balance for Budget	TFS48	117,167.93
Operating Reserve	0961	59,572.24
Unreserved Fund Balance Reappropriated	0970	57,595.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,539.20
State - On-Schedule Transportation Reimbursement	3210	28,617.63
District Tax Levy	1110	202,108.66
District Mills	999	27.49
Total Estimated Revenues to Fund Adopted Budget	0004	297,861.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	438,556.44

Budget Uses

Expenditure Budget	0002	438,556.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,532.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,532.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,023.60
District Mills	999	16.33
Total Estimated Revenues to Fund Adopted Budget	0004	438,556.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 International - 82 Passenger Diesel	2025	128,832.48	20,000.00	25,766.50	25,766.50
2023 Thomas/Deisel/44 Passenger	2023	135,000.00	40,000.00	27,000.00	27,000.00
2024 International CE/diesel/44 Passenger	2023	152,995.16	42,250.00	30,599.03	30,599.03
2020 FORD EXPEDITION	2021	56,995.00	42,899.00	11,399.00	11,399.00
2019 International -71 passenger	2019	87,545.36	108,545.35	17,509.07	17,509.07
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	111,500.00	15,900.00	7,750.00
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
Total					120,023.60

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13 Tuition Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	326,954.85
Unreserved Fund Balance Reappropriated	0970	326,954.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,045.15
District Mills	999	14.02
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,749.06
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	6,749.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	333,250.94
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	14,378.99

Budget Uses

Expenditure Budget	0002	14,378.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,378.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,378.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,378.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	57,829.29

Budget Uses

Expenditure Budget	0002	57,829.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,829.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,829.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,948.08
District Tax Levy	1110	53,051.92
District Mills	999	7.22
Total Estimated Revenues to Fund Adopted Budget	0004	57,829.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	19,410.07

Budget Uses

Expenditure Budget	0002	19,410.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,410.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,410.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,410.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0540 Twin Bridges K-12 Schools

50 Debt Service Fund

0540

Taxable Value		7,351,293.00
Adopted Budget	0001	246,515.00

Budget Uses

Expenditure Budget	0002	246,515.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,580.66
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,580.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	213,934.34
Jurisdiction Mills	999	29.10
Total Estimated Revenues to Fund Adopted Budget	0004	246,515.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/23/2022	06/30/2030	830,000.00	340,000.00	105,000.00	17,800.00	457.50
High School Bond	08/23/2022	06/30/2030	830,000.00	340,000.00	105,000.00	17,800.00	457.50
Total Bond Requirements							246,515.00
Total Debt Service Requirements						0002	246,515.00

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0540 Twin Bridges K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	117,479.16

Budget Uses

Expenditure Budget		0002	117,479.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,029.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,029.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	85,160.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	21,290.00
District Mills		999	2.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.90
Total Estimated Revenues to Fund Adopted Budget		0004	117,479.16

Budget Report
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07 Cascade

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	136	N/A	1,905,126

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janessa Cain

(Signature) (Date)

Chairperson, School Trustees: Nikki Phillips

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,237,383.64	59,984.87	10%	4.85%	0.00	1,085,403.09	151,980.55	79.77
10 Transportation	125,000.00	20,042.06	20%	16.03%	0.00	17,750.36	107,249.64	56.30
11 Bus Depreciation Reserve	61,728.09	0.00	N/A	0.00%	61,728.09	0.00	0.00	0.00
13 Tuition	90,000.00		N/A		16,427.78	0.00	73,572.22	38.62
14 Retirement	275,000.00	53,360.26	20%	19.40%	0.00	275,000.00		
17 Adult Education	2,000.00	0.00	35%	0.00%	0.00	0.00	2,000.00	1.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,074.83	0.00	N/A	0.00%	193.22	881.61	0.00	0.00
29 Flexibility	10,004.37	0.00	N/A	0.00%	4.37	10,000.00	0.00	0.00
61 Building Reserve	91,958.32	0.00	N/A	0.00%	36,433.32	44,420.00	11,105.00	5.83
Total of All Funds	1,894,149.25	133,387.19			114,786.78	1,433,455.06	345,907.41	181.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	126
M1	ULM 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	498,316.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,088.00
D.	At Risk Student	(I-D)	2,162.48
E.	Indian Education For All	(I-E)	3,553.68
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	3,402.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,917.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,639.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	135
B.	BASE Budget Limit	(II-B)	1,014,182.96
C.	Maximum Budget Limit	(II-C)	1,249,536.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	1,176,391.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,045,956.83
H.	Maximum Budget Limit	(II-H)	1,293,687.48
I.	Highest Budget Without a Vote	(II-I)	1,237,383.64
J.	Highest Budget	(II-J)	1,293,687.48
K.	Highest Voted Amount	(II-K)	56,303.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,237,383.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,984.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		59,984.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,237,383.64
1.	BASE Budget Limit	(V-A1)	1,045,956.83	
2.	Over-BASE Budget	(V-A2)	191,426.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		498,316.72
1.	Direct State Aid Paid By State	(V-B1)	498,316.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,088.00
D.	At Risk Student	(V-D)		2,162.48
E.	Indian Education For All	(V-E)		3,553.68
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		3,402.72
H.	Special Education Allowable Cost Payment	(V-H)		22,917.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		405,747.87
1.	Elementary County BASE Distribution	(V-L1)	405,747.87	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,045,956.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,446.26
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	39,446.26	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		191,426.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		79.77
	1. District Property Tax Levy Mills	(V-S1)	79.77	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		79.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
07 Cascade
0131 Ulm Elem

Submit ID: 0131-31822055

01 General Fund

Adopted Budget	0001	1,237,383.64

Budget Uses

Expenditure Budget	0002	1,237,383.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	498,316.72
Quality Educator	3111	109,088.00
At Risk Student	3112	2,162.48
Indian Education For All	3113	3,553.68
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	22,917.36
Data For Achievement	3116	3,402.72
Elementary County BASE Distribution	2250	405,747.87
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,446.26
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	151,980.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,237,383.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,136.70
Contingency	0006	1,613.67
Over-Schedule	0011	107,249.63
Fund Balance for Budget	TFS48	20,042.06
Operating Reserve	0961	20,042.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,437.59
State - On-Schedule Transportation Reimbursement	3210	13,312.77
District Tax Levy	1110	107,249.64
District Mills	999	56.30
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,728.09

Budget Uses

Expenditure Budget	0002	61,728.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,728.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,728.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,728.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004	2020	0.00	0.00	N/A	NA
2001	2009	32,500.00	48,750.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,427.78
Unreserved Fund Balance Reappropriated	0970	16,427.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,572.22
District Mills	999	38.62
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,360.26
Operating Reserve	0961	53,360.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,000.00
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,074.83

Budget Uses

Expenditure Budget	0002	1,074.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	881.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,074.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,004.37

Budget Uses

Expenditure Budget	0002	10,004.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	10,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,004.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	91,958.32
Budget Uses			
Expenditure Budget		0002	91,958.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,433.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,433.32
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	11,105.00
District Mills		999	5.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.83
Total Estimated Revenues to Fund Adopted Budget		0004	91,958.32

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	62	N/A	21,009,192

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaSena Christopher

(Signature) (Date)

Chairperson, School Trustees: Ron Tjaden

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	585,664.97	45,962.19	10%	7.85%	0.00	524,784.48	60,880.49	2.90
10 Transportation	6,950.91	1,390.18	20%	20.00%	327.24	3,361.59	3,262.08	0.16
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	107,821.52		N/A		9,323.61	0.00	98,497.91	4.69
14 Retirement	62,772.00	12,554.40	20%	20.00%	17,080.24	45,691.76		
17 Adult Education	12,613.40	0.00	35%	0.00%	12,967.36	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,551.21	0.00	N/A	0.00%	1,127.36	423.85	0.00	0.00
29 Flexibility	10.65	0.00	N/A	0.00%	10.65	0.00	0.00	0.00
61 Building Reserve	100,969.15	0.00	N/A	0.00%	55,564.15	20,405.00	25,000.00	1.19
Total of All Funds	878,353.81	59,906.77			96,400.61	594,666.68	187,640.48	8.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 62

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	213,226.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,336.00
D.	At Risk Student	(I-D)	7,699.73
E.	Indian Education For All	(I-E)	1,620.06
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	1,551.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,849.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	393,220.70
C.	Maximum Budget Limit	(II-C)	486,332.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	82,805.77
E.	Adopted Budget	(II-E)	476,026.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	502,859.20
H.	Maximum Budget Limit	(II-H)	631,135.55
I.	Highest Budget Without a Vote	(II-I)	607,590.25
J.	Highest Budget	(II-J)	631,135.55
K.	Highest Voted Amount	(II-K)	23,545.30
L.	Amount Approved on Ballot by Voters	(II-L)	54,377.62
M.	Adopted Budget	(II-M)	585,664.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,962.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,962.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		585,664.97
1.	BASE Budget Limit	(V-A1)	502,859.20	
2.	Over-BASE Budget	(V-A2)	82,805.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		213,226.96
1.	Direct State Aid Paid By State	(V-B1)	213,226.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,336.00
D.	At Risk Student	(V-D)		7,699.73
E.	Indian Education For All	(V-E)		1,620.06
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		1,551.24
H.	Special Education Allowable Cost Payment	(V-H)		32,849.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,379.61
1.	Actual Non-Levy Revenue	(V-J1)	1,379.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		180,147.65
1.	Elementary County BASE Distribution	(V-L1)	180,147.65	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		502,859.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,925.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	21,925.28	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		60,880.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		82,805.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		2.90
	1. District Property Tax Levy Mills	(V-S1)	2.90	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		2.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	585,664.97

Budget Uses

Expenditure Budget	0002	585,664.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	213,226.96
Quality Educator	3111	62,336.00
At Risk Student	3112	7,699.73
Indian Education For All	3113	1,620.06
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	32,849.95
Data For Achievement	3116	1,551.24
Elementary County BASE Distribution	2250	180,147.65
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,379.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,925.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	60,880.49		
District Tax Levy			1110	60,880.49
Total Estimated Revenues to Fund Adopted Budget			0004	585,664.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	6,950.91

Budget Uses

Expenditure Budget	0002	6,950.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,055.99
Contingency	0006	305.60
Over-Schedule	0011	3,589.32
Fund Balance for Budget	TFS48	1,717.42
Operating Reserve	0961	1,390.18
Unreserved Fund Balance Reappropriated	0970	327.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	840.39
State - On-Schedule Transportation Reimbursement	3210	2,521.20
District Tax Levy	1110	3,262.08
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	6,950.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 1211-35260759

1211 Upper West Shore Elem

13 Tuition Fund

Adopted Budget	0001	107,821.52

Budget Uses

Expenditure Budget	0002	107,821.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,323.61
Unreserved Fund Balance Reappropriated	0970	9,323.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,497.91
District Mills	999	4.69
Total Estimated Revenues to Fund Adopted Budget	0004	107,821.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 1211-35260759

1211 Upper West Shore Elem

14 Retirement Fund

Adopted Budget	0001	62,772.00

Budget Uses

Expenditure Budget	0002	62,772.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,634.64
Operating Reserve	0961	12,554.40
Unreserved Fund Balance Reappropriated	0970	17,080.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,691.76
Total Estimated Revenues to Fund Adopted Budget	0004	62,772.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,613.40

Budget Uses

Expenditure Budget	0002	12,613.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,967.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,967.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,613.40
Estimated Revenues Exceeding Adopted Budget	0004a	353.96

Budget Report
FY 2027

24 Lake

Submit ID: 1211-35260759

1211 Upper West Shore Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,551.21

Budget Uses

Expenditure Budget	0002	1,551.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,127.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,127.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	423.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,551.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 1211-35260759

1211 Upper West Shore Elem

29 Flexibility Fund

Adopted Budget	0001	10.65

Budget Uses

Expenditure Budget	0002	10.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 1211-35260759

1211 Upper West Shore Elem

61 Building Reserve Fund

Adopted Budget		0001	100,969.15

Budget Uses

Expenditure Budget		0002	100,969.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,564.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,564.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,405.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	25,000.00
District Mills		999	1.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.19
Total Estimated Revenues to Fund Adopted Budget		0004	100,969.15

Budget Report
FY 2027

37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 105	N/A	5,479,115

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tegan Conrad

(Signature) (Date)

Chairperson, School Trustees: Kevin Forbes

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,211,898.75	121,988.99	10%	10.07%	148,662.45	793,080.94	270,155.36	49.31
10 Transportation	100,000.00	20,000.00	20%	20.00%	40,101.43	22,741.48	37,157.09	6.78
11 Bus Depreciation Reserve	119,672.41	0.00	N/A	0.00%	61,847.41	0.00	57,825.00	10.55
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	155,000.00	31,000.00	20%	20.00%	19,558.24	135,441.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,065.54	0.00	N/A	0.00%	328.12	737.42	0.00	0.00
29 Flexibility	43,618.62	0.00	N/A	0.00%	41,274.14	2,344.48	0.00	0.00
61 Building Reserve	262,809.18	0.00	N/A	0.00%	262,809.18	0.00	0.00	0.00
Total of All Funds	1,894,064.50	172,988.99			574,580.97	954,346.08	365,137.45	66.64

50 Debt Service								
Tax Jurisdiction								
ELPOOL	0.00	0.00	20-9-438	0.00%	38.98	0.00	0.00	0.00

Budget Report
FY 2027

37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	89 *
M1	VALIER 7-8	16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	410,968.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,335.28
D.	At Risk Student	(I-D)	6,112.65
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	9,216.00
G.	Data For Achievement	(I-G)	2,627.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,917.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	914,836.88
C.	Maximum Budget Limit	(II-C)	1,117,845.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	292,872.57
E.	Adopted Budget	(II-E)	1,207,709.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	874,888.77
H.	Maximum Budget Limit	(II-H)	1,072,517.55
I.	Highest Budget Without a Vote	(II-I)	1,211,898.75
J.	Highest Budget	(II-J)	1,211,898.75
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,211,898.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,189.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		799.11
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	799.11	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		148,662.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	66,854.62	
2.	Remaining Fund Balance Available (970b)	(III-D2)	81,807.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		270,651.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,211,898.75
1.	BASE Budget Limit	(V-A1)	874,888.77	
2.	Over-BASE Budget	(V-A2)	337,009.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		410,968.13
1.	Direct State Aid Paid By State	(V-B1)	410,968.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,335.28
D.	At Risk Student	(V-D)		6,112.65
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		9,216.00
G.	Data For Achievement	(V-G)		2,627.10
H.	Special Education Allowable Cost Payment	(V-H)		22,917.36
I.	Remaining Fund Balance Available	(V-I)		81,807.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		48,886.80
1.	Actual Non-Levy Revenue	(V-J1)	48,886.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		203,017.62
1.	Elementary County BASE Distribution	(V-L1)	203,017.62	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		874,888.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		66,854.62
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	66,854.62	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,155.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		337,009.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		49.31
	1. District Property Tax Levy Mills	(V-S1)	49.31	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		49.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

01 General Fund

Adopted Budget	0001	1,211,898.75

Budget Uses

Expenditure Budget	0002	1,211,898.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	148,662.45
Direct State Aid	3110	410,968.13
Quality Educator	3111	89,335.28
At Risk Student	3112	6,112.65
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	9,216.00
State Special Education Allowable Cost Payment to Districts	3115	22,917.36
Data For Achievement	3116	2,627.10
Elementary County BASE Distribution	2250	203,017.62
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,108.44
Revenue from Community Services Activities	1800	565.00
Other Revenue from Local Sources	1900	37,198.36
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	15.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	270,155.36		
District Tax Levy			1110	270,155.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,211,898.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,674.08
Contingency	0006	2,067.41
Over-Schedule	0011	77,258.51
Fund Balance for Budget	TFS48	60,101.43
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	40,101.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,685.37
State - On-Schedule Transportation Reimbursement	3210	17,056.11
District Tax Levy	1110	37,157.09
District Mills	999	6.78
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	119,672.41

Budget Uses

Expenditure Budget	0002	119,672.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,847.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,847.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,825.00
District Mills	999	10.55
Total Estimated Revenues to Fund Adopted Budget	0004	119,672.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	6,553.00	13,105.00	13,105.00
2024 Bluebird Bus	2023	63,000.00	18,900.00	12,600.00	12,600.00
2018 Champion Premier Bus	2021	91,350.00	36,540.00	18,270.00	18,270.00
2020 Chev Micro Bird Bus	2021	69,250.00	48,475.00	13,850.00	13,850.00
Total					57,825.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,558.24
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	19,558.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,441.76
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,065.54

Budget Uses

Expenditure Budget	0002	1,065.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	328.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	328.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	737.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,065.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

29 Flexibility Fund

Adopted Budget	0001	43,618.62

Budget Uses

Expenditure Budget	0002	43,618.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,274.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,274.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,344.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,618.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
37 Pondera

0679 Valier Elem

Submit ID: 0679-32551714

50 Debt Service Fund
ELPOOL

Taxable Value		5,479,115.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	38.98

61 Building Reserve Fund

Adopted Budget		0001	262,809.18

Budget Uses

Expenditure Budget		0002	262,809.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	262,809.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	262,809.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	262,809.18

Budget Report
FY 2027

37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	36	6,554,811

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tegan Conrad

(Signature) (Date)

Chairperson, School Trustees: Kevin Forbes

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
37 Pondera
0680 Valier H S

Submit ID: 0680-53660037

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	810,745.20	83,992.56	10%	10.36%	114,696.60	503,884.60	192,164.00	29.32
10 Transportation	80,000.00	16,000.00	20%	20.00%	57,199.87	22,741.48	58.65	0.01
11 Bus Depreciation Reserve	252,231.52	0.00	N/A	0.00%	208,256.52	0.00	43,975.00	6.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	81,635.39	0.00		
17 Adult Education	5,594.11	0.00	35%	0.00%	5,594.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	521.38	0.00	N/A	0.00%	0.00	521.38	0.00	0.00
29 Flexibility	38,583.41	0.00	N/A	0.00%	30,493.84	8,089.57	0.00	0.00
61 Building Reserve	160,842.72	0.00	N/A	0.00%	160,842.72	0.00	0.00	0.00
Total of All Funds	1,408,518.34	111,992.56			658,719.05	535,237.03	236,197.65	36.04

50 Debt Service Tax Jurisdiction								
HSPOOL	0.00	0.00	20-9-438	0.00%	30.94	0.00	0.00	0.00

Budget Report
FY 2027

37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	305,493.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,128.72
D.	At Risk Student	(I-D)	2,171.95
E.	Indian Education For All	(I-E)	940.68
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	900.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,627.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	641,122.28
C.	Maximum Budget Limit	(II-C)	788,646.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,164.00
E.	Adopted Budget	(II-E)	833,286.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	618,581.20
H.	Maximum Budget Limit	(II-H)	764,643.97
I.	Highest Budget Without a Vote	(II-I)	810,745.20
J.	Highest Budget	(II-J)	838,172.88
K.	Highest Voted Amount	(II-K)	27,427.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	810,745.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		81,074.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,918.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,918.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		114,696.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	114,696.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,689.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		810,745.20
1.	BASE Budget Limit	(V-A1)	618,581.20	
2.	Over-BASE Budget	(V-A2)	192,164.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		305,493.21
1.	Direct State Aid Paid By State	(V-B1)	305,493.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,128.72
D.	At Risk Student	(V-D)		2,171.95
E.	Indian Education For All	(V-E)		940.68
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		900.72
H.	Special Education Allowable Cost Payment	(V-H)		15,627.95
I.	Remaining Fund Balance Available	(V-I)		114,696.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,080.52
1.	Actual Non-Levy Revenue	(V-J1)	9,080.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		123,724.85
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	123,724.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		618,581.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,164.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,164.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.32
	1. District Property Tax Levy Mills	(V-S1)	29.32	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

01 General Fund

Adopted Budget	0001	810,745.20

Budget Uses

Expenditure Budget	0002	810,745.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	114,696.60
Direct State Aid	3110	305,493.21
Quality Educator	3111	43,128.72
At Risk Student	3112	2,171.95
Indian Education For All	3113	940.68
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	15,627.95
Data For Achievement	3116	900.72
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	123,724.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,482.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,598.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	192,164.00		
District Tax Levy			1110	192,164.00
Total Estimated Revenues to Fund Adopted Budget			0004	810,745.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,674.08
Contingency	0006	2,067.41
Over-Schedule	0011	57,258.51
Fund Balance for Budget	TFS48	73,199.87
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	57,199.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,685.37
State - On-Schedule Transportation Reimbursement	3210	17,056.11
District Tax Levy	1110	58.65
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	252,231.52

Budget Uses

Expenditure Budget	0002	252,231.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	208,256.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	208,256.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,975.00
District Mills	999	6.71
Total Estimated Revenues to Fund Adopted Budget	0004	252,231.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	6,553.00	13,105.00	13,105.00
2024 Bluebird Bus	2023	63,000.00	18,900.00	12,600.00	12,600.00
2018 Champion Premier Bus	2021	91,350.00	54,810.00	18,270.00	18,270.00
Total					43,975.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,635.39
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	81,635.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	21,635.39

Budget Report
FY 2027
37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

17 Adult Education Fund

Adopted Budget	0001	5,594.11

Budget Uses

Expenditure Budget	0002	5,594.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,594.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,594.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,594.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	521.38

Budget Uses

Expenditure Budget	0002	521.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	521.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	521.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,583.41

Budget Uses

Expenditure Budget	0002	38,583.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,493.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,493.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,089.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,583.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HSPOOL

Taxable Value		6,554,811.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	30.94

Budget Report
FY 2027

37 Pondera

0680 Valier H S

Submit ID: 0680-53660037

61 Building Reserve Fund

Adopted Budget	0001	160,842.72

Budget Uses

Expenditure Budget	0002	160,842.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,842.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,842.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,842.72

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	39	N/A	543,437

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Amanda Jackson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	332,041.99	33,204.20	10%	10.00%	21,674.42	297,486.26	12,881.31	23.70
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		266.83	0.00	0.00	0.00
14 Retirement	38,045.00	7,609.00	20%	20.00%	8,857.82	29,187.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,038.52	0.00	N/A	0.00%	778.06	260.46	0.00	0.00
29 Flexibility	7,672.05	0.00	N/A	0.00%	7,672.05	0.00	0.00	0.00
61 Building Reserve	30,478.10	0.00	N/A	0.00%	3,293.10	21,748.00	5,437.00	10.00
Total of All Funds	409,275.66	40,813.20			42,542.28	348,681.90	18,318.31	33.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0483-87447216

0483 Valley View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	144,539.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,168.00
D.	At Risk Student	(I-D)	3,359.61
E.	Indian Education For All	(I-E)	1,019.07
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	975.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,762.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	284,383.52
C.	Maximum Budget Limit	(II-C)	353,200.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	323,699.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	309,009.83
H.	Maximum Budget Limit	(II-H)	384,772.40
I.	Highest Budget Without a Vote	(II-I)	342,190.66
J.	Highest Budget	(II-J)	384,772.40
K.	Highest Voted Amount	(II-K)	42,581.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	332,041.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,204.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,674.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,674.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,878.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		332,041.99
1.	BASE Budget Limit	(V-A1)	309,009.83	
2.	Over-BASE Budget	(V-A2)	23,032.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		144,539.60
1.	Direct State Aid Paid By State	(V-B1)	144,539.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,168.00
D.	At Risk Student	(V-D)		3,359.61
E.	Indian Education For All	(V-E)		1,019.07
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		975.78
H.	Special Education Allowable Cost Payment	(V-H)		8,762.52
I.	Remaining Fund Balance Available	(V-I)		21,674.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,233.29
1.	Actual Non-Levy Revenue	(V-J1)	2,233.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		93,741.54
1.	Elementary County BASE Distribution	(V-L1)	93,741.54	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		309,009.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,150.85
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	10,150.85	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,881.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,032.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.70
	1. District Property Tax Levy Mills	(V-S1)	23.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

01 General Fund

Adopted Budget	0001	332,041.99

Budget Uses

Expenditure Budget	0002	332,041.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,674.42
Direct State Aid	3110	144,539.60
Quality Educator	3111	31,168.00
At Risk Student	3112	3,359.61
Indian Education For All	3113	1,019.07
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	8,762.52
Data For Achievement	3116	975.78
Elementary County BASE Distribution	2250	93,741.54
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,233.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
24 Lake
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Submit ID: 0483-87447216

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,150.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	12,881.31		
District Tax Levy			1110	12,881.31
Total Estimated Revenues to Fund Adopted Budget			0004	332,041.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266.83
Unreserved Fund Balance Reappropriated	0970	266.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	266.83

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

14 Retirement Fund

Adopted Budget	0001	38,045.00

Budget Uses

Expenditure Budget	0002	38,045.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,466.82
Operating Reserve	0961	7,609.00
Unreserved Fund Balance Reappropriated	0970	8,857.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,187.18
Total Estimated Revenues to Fund Adopted Budget	0004	38,045.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,038.52

Budget Uses

Expenditure Budget	0002	1,038.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	778.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	778.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	260.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,038.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

29 Flexibility Fund

Adopted Budget	0001	7,672.05

Budget Uses

Expenditure Budget	0002	7,672.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,672.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,672.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,672.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

0483 Valley View Elem

Submit ID: 0483-87447216

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

24 Lake

Submit ID: 0483-87447216

0483 Valley View Elem

61 Building Reserve Fund

Adopted Budget		0001	30,478.10

Budget Uses

Expenditure Budget		0002	30,478.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,293.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,293.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,748.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	5,437.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	30,478.10

Budget Report
FY 2027

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-76094509

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 138	N/A	2,541,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeff Down

(Signature) (Date)

Chairperson, School Trustees: Tom Brooks

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-76094509

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,335,789.39	133,578.00	10%	10.00%	32,720.25	1,145,914.62	157,154.52	61.84
10 Transportation	110,000.00	22,000.00	20%	20.00%	37,463.26	14,661.99	57,874.75	22.77
11 Bus Depreciation Reserve	262,269.99	0.00	N/A	0.00%	241,448.59	0.00	20,821.40	8.19
13 Tuition	75,000.00		N/A		6,268.26	0.00	68,731.74	27.05
14 Retirement	190,000.00	38,000.00	20%	20.00%	15,044.77	174,955.23		
17 Adult Education	7,055.73	0.00	35%	0.00%	7,055.73	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	993.88	0.00	N/A	0.00%	36.03	957.85	0.00	0.00
29 Flexibility	44,786.81	0.00	N/A	0.00%	786.81	44,000.00	0.00	0.00
61 Building Reserve	91,705.58	0.00	N/A	0.00%	34,570.58	45,708.00	11,427.00	4.50
Total of All Funds	2,117,601.38	193,578.00			375,394.28	1,426,197.69	316,009.41	124.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-76094509

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	116 *
M1	VAUGHN 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	514,427.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	142,827.36
D.	At Risk Student	(I-D)	14,375.28
E.	Indian Education For All	(I-E)	3,605.94
F.	American Indian Achievement Gap	(I-F)	4,096.00
G.	Data For Achievement	(I-G)	3,452.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,791.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,189.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	149
B.	BASE Budget Limit	(II-B)	1,123,793.18
C.	Maximum Budget Limit	(II-C)	1,384,135.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,154.52
E.	Adopted Budget	(II-E)	1,280,947.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,136,416.87
H.	Maximum Budget Limit	(II-H)	1,396,924.37
I.	Highest Budget Without a Vote	(II-I)	1,335,789.39
J.	Highest Budget	(II-J)	1,396,924.37
K.	Highest Voted Amount	(II-K)	61,134.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,335,789.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,578.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,720.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,720.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		166,298.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,335,789.39
1.	BASE Budget Limit	(V-A1)	1,136,416.87	
2.	Over-BASE Budget	(V-A2)	199,372.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		514,427.49
1.	Direct State Aid Paid By State	(V-B1)	514,427.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		142,827.36
D.	At Risk Student	(V-D)		14,375.28
E.	Indian Education For All	(V-E)		3,605.94
F.	American Indian Achievement Gap	(V-F)		4,096.00
G.	Data For Achievement	(V-G)		3,452.76
H.	Special Education Allowable Cost Payment	(V-H)		31,791.45
I.	Remaining Fund Balance Available	(V-I)		32,720.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,698.29
1.	Actual Non-Levy Revenue	(V-J1)	1,698.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		387,422.05
1.	Elementary County BASE Distribution	(V-L1)	387,422.05	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,136,416.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		42,218.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	42,218.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,154.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		199,372.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		61.84
	1. District Property Tax Levy Mills	(V-S1)	61.84	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		61.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
07 Cascade
0127 Vaughn Elem

Submit ID: 0127-76094509

01 General Fund

Adopted Budget	0001	1,335,789.39

Budget Uses

Expenditure Budget	0002	1,335,789.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,720.25
Direct State Aid	3110	514,427.49
Quality Educator	3111	142,827.36
At Risk Student	3112	14,375.28
Indian Education For All	3113	3,605.94
American Indian Achievement Gap	3114	4,096.00
State Special Education Allowable Cost Payment to Districts	3115	31,791.45
Data For Achievement	3116	3,452.76
Elementary County BASE Distribution	2250	387,422.05
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,544.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	153.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,218.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	157,154.52		
District Tax Levy			1110	157,154.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,335,789.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,661.99
Contingency	0006	0.00
Over-Schedule	0011	95,338.01
Fund Balance for Budget	TFS48	59,463.26
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	37,463.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,665.49
State - On-Schedule Transportation Reimbursement	3210	10,996.50
District Tax Levy	1110	57,874.75
District Mills	999	22.77
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0127 Vaughn Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	262,269.99

Budget Uses

Expenditure Budget	0002	262,269.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	241,448.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,448.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	20,821.40
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	262,269.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International bus	2021	104,107.00	60,046.40	20,821.40	20,821.40
2012 THOMAS CVX	2012	92,925.00	139,387.50	N/A	NA
2010 THOMAS	2010	88,367.93	132,551.90	N/A	NA
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					20,821.40

Budget Report
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07 Cascade
0127 Vaughn Elem

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13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,268.26
Unreserved Fund Balance Reappropriated	0970	6,268.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	68,731.74
District Mills	999	27.05
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,044.77
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	15,044.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,955.23
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	7,055.73

Budget Uses

Expenditure Budget	0002	7,055.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,055.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,055.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,055.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	993.88

Budget Uses

Expenditure Budget	0002	993.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	957.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	993.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	44,786.81

Budget Uses

Expenditure Budget	0002	44,786.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	786.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	786.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	44,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,786.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-76094509

61 Building Reserve Fund

Adopted Budget	0001	91,705.58

Budget Uses

Expenditure Budget	0002	91,705.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,570.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,570.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	45,708.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	11,427.00
District Mills	999	4.50
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	91,705.58

Budget Report
FY 2027

41 Ravalli

Submit ID: 0738-13597216

0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	195	77	13,608,762

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Ron Miller

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

41 Ravalli

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0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,524,457.77	249,802.67	10%	9.90%	0.00	2,524,457.76	0.01	0.00
10 Transportation	350,992.00	56,348.28	20%	16.05%	0.00	57,776.03	293,215.97	21.55
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	369,011.00		N/A		20,994.43	0.00	348,016.57	25.57
14 Retirement	345,911.80	69,182.36	20%	20.00%	6,179.07	339,732.73		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	6,882.79	0.00	23,117.21	1.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,757.48	0.00	N/A	0.00%	68,671.40	2,086.08	40,000.00	2.94
29 Flexibility	49,898.35	0.00	N/A	0.00%	31,635.54	18,262.81	0.00	0.00
61 Building Reserve	428,463.62	0.00	N/A	0.00%	318,793.62	67,836.57	41,833.43	3.07
Total of All Funds	4,209,492.02	385,833.31			453,156.85	3,010,151.98	746,183.19	54.83

50 Debt Service **Tax Jurisdiction**								
0738	281,200.00	0.00	20-9-438	0.00%	13,522.54	0.00	267,677.46	19.67

Budget Report
FY 2027

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0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	157
M1	VICTOR 7-8	38
H1	VICTOR HS 9-12	77

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,159,708.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	218,176.00
D.	At Risk Student	(I-D)	23,986.41
E.	Indian Education For All	(I-E)	7,005.65
F.	American Indian Achievement Gap	(I-F)	2,816.00
G.	Data For Achievement	(I-G)	6,805.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	96,089.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,278.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	258
B.	BASE Budget Limit	(II-B)	2,256,836.82
C.	Maximum Budget Limit	(II-C)	2,829,991.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,256,836.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,474,965.81
H.	Maximum Budget Limit	(II-H)	3,115,457.30
I.	Highest Budget Without a Vote	(II-I)	2,524,457.77
J.	Highest Budget	(II-J)	3,115,457.30
K.	Highest Voted Amount	(II-K)	590,999.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,524,457.77

Budget Report
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0738 Victor K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,802.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,802.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	67,336.14	28,752.98	96,089.12
B.	Special Education RSBG to Coop	10,953.15	4,325.09	15,278.24
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,315.72	13,231.23	44,546.94

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,373,232.30	658,196.00	2,031,428.30
		1,560,896.30	1,033,529.00	2,594,425.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	550,996.39	364,835.74	915,832.13
H.	Special Education in BASE@40%	31,315.72	13,231.23	44,546.94
I.	Subsidized BASE Amount	582,312.11	378,066.97	960,379.07
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,524,457.77
1.	BASE Budget Limit	(V-A1)	2,474,965.81	
2.	Over-BASE Budget	(V-A2)	49,491.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,159,708.10
1.	Direct State Aid Paid By State	(V-B1)	1,159,708.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		218,176.00
D.	At Risk Student	(V-D)		23,986.41
E.	Indian Education For All	(V-E)		7,005.65
F.	American Indian Achievement Gap	(V-F)		2,816.00
G.	Data For Achievement	(V-G)		6,805.44

H.	Special Education Allowable Cost Payment	(V-H)		96,089.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,494.98
	1. Actual Non-Levy Revenue	(V-J1)	4,494.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		955,884.11
	1. Elementary County BASE Distribution	(V-L1)	579,570.17	
	2. High School County BASE Distribution	(V-L2)	376,313.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,474,965.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		49,491.96
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	49,491.96	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		49,491.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
	1. District Property Tax Levy Mills	(V-S1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

41 Ravalli

0738 Victor K-12 Schools

Submit ID: 0738-13597216

01 General Fund

Adopted Budget	0001	2,524,457.77

Budget Uses

Expenditure Budget	0002	2,524,457.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,159,708.10
Quality Educator	3111	218,176.00
At Risk Student	3112	23,986.41
Indian Education For All	3113	7,005.65
American Indian Achievement Gap	3114	2,816.00
State Special Education Allowable Cost Payment to Districts	3115	96,089.12
Data For Achievement	3116	6,805.44
Elementary County BASE Distribution	2250	579,570.17
High School County BASE Distribution	2260	376,313.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,494.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	49,491.96
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,524,457.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,992.00

Budget Uses

Expenditure Budget	0002	345,739.63
Add To Fund Balance	0003	5,252.37

Transportation Schedule Data

On-Schedule	0005	52,523.65
Contingency	0006	5,252.37
Over-Schedule	0011	293,215.98
Fund Balance for Budget	TFS48	56,348.28
Operating Reserve	0961	56,348.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,444.00
State - On-Schedule Transportation Reimbursement	3210	43,332.03
District Tax Levy	1110	293,215.97
District Mills	999	21.55
Total Estimated Revenues to Fund Adopted Budget	0004	350,992.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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41 Ravalli

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0738 Victor K-12 Schools

13 Tuition Fund

Adopted Budget	0001	369,011.00

Budget Uses

Expenditure Budget	0002	369,011.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,994.43
Unreserved Fund Balance Reappropriated	0970	20,994.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	348,016.57
District Mills	999	25.57
Total Estimated Revenues to Fund Adopted Budget	0004	369,011.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0738 Victor K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	345,911.80

Budget Uses

Expenditure Budget	0002	345,911.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,361.43
Operating Reserve	0961	69,182.36
Unreserved Fund Balance Reappropriated	0970	6,179.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	339,732.73
Total Estimated Revenues to Fund Adopted Budget	0004	345,911.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,382.79
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	6,882.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,117.21
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110,757.48

Budget Uses

Expenditure Budget	0002	110,757.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,671.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,671.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,086.08
District Tax Levy	1110	40,000.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	110,757.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0738 Victor K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	49,898.35

Budget Uses

Expenditure Budget	0002	49,898.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,635.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,635.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,262.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,898.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		13,608,762.00
Adopted Budget	0001	281,200.00

Budget Uses

Expenditure Budget	0002	281,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,522.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,522.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	267,677.46
Jurisdiction Mills	999	19.67
Total Estimated Revenues to Fund Adopted Budget	0004	281,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	12/21/2006	06/30/2027	1,800,000.00	0.00	135,000.00	5,400.00	0.00
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	0.00	135,000.00	5,400.00	400.00
Total Bond Requirements							281,200.00
Total Debt Service Requirements						0002	281,200.00

Budget Report
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41 Ravalli

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0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	428,463.62

Budget Uses

Expenditure Budget		0002	428,463.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	318,793.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	318,793.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	67,836.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	41,833.43
District Mills		999	3.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.07
Total Estimated Revenues to Fund Adopted Budget		0004	428,463.62

Budget Report
FY 2027

29 McCone

0566 Vida Elem

Submit ID: 0566-36130253

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	2,637,284

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brenda Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Nasner

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	406,987.71	54,898.77	10%	13.49%	30,605.46	300,275.80	76,106.45	28.86
10 Transportation	88,000.00	17,600.00	20%	20.00%	19,616.73	27,830.00	40,553.27	15.38
11 Bus Depreciation Reserve	230,844.20	0.00	N/A	0.00%	186,989.20	0.00	43,855.00	16.63
13 Tuition	23,109.94		N/A		23,109.94	0.00	0.00	0.00
14 Retirement	70,000.00	14,000.00	20%	20.00%	32,693.44	37,306.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	734.03	0.00	N/A	0.00%	455.14	278.89	0.00	0.00
29 Flexibility	65,446.60	0.00	N/A	0.00%	65,446.60	0.00	0.00	0.00
61 Building Reserve	126,983.95	0.00	N/A	0.00%	99,936.60	21,637.88	5,409.47	2.05
Total of All Funds	1,012,106.43	86,498.77			458,853.11	387,329.13	165,924.19	62.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	159,475.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,272.00
D.	At Risk Student	(I-D)	2,019.58
E.	Indian Education For All	(I-E)	1,149.72
F.	American Indian Achievement Gap	(I-F)	3,072.00
G.	Data For Achievement	(I-G)	1,100.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,077.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,359.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	336,702.94
C.	Maximum Budget Limit	(II-C)	414,198.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	76,106.45
E.	Adopted Budget	(II-E)	412,809.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	330,881.26
H.	Maximum Budget Limit	(II-H)	407,896.96
I.	Highest Budget Without a Vote	(II-I)	406,987.71
J.	Highest Budget	(II-J)	413,623.82
K.	Highest Voted Amount	(II-K)	6,636.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	406,987.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,698.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		14,200.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	14,200.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,605.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,605.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,504.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		406,987.71
1.	BASE Budget Limit	(V-A1)	330,881.26	
2.	Over-BASE Budget	(V-A2)	76,106.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		159,475.65
1.	Direct State Aid Paid By State	(V-B1)	159,475.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,272.00
D.	At Risk Student	(V-D)		2,019.58
E.	Indian Education For All	(V-E)		1,149.72
F.	American Indian Achievement Gap	(V-F)		3,072.00
G.	Data For Achievement	(V-G)		1,100.88
H.	Special Education Allowable Cost Payment	(V-H)		7,077.42
I.	Remaining Fund Balance Available	(V-I)		30,605.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,883.03
1.	Actual Non-Levy Revenue	(V-J1)	5,883.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		93,225.52
1.	Elementary County BASE Distribution	(V-L1)	93,225.52	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		330,881.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,106.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		76,106.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		28.86
	1. District Property Tax Levy Mills	(V-S1)	28.86	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		28.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

29 McCone

0566 Vida Elem

Submit ID: 0566-36130253

01 General Fund

Adopted Budget	0001	406,987.71

Budget Uses

Expenditure Budget	0002	406,987.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,605.46
Direct State Aid	3110	159,475.65
Quality Educator	3111	27,272.00
At Risk Student	3112	2,019.58
Indian Education For All	3113	1,149.72
American Indian Achievement Gap	3114	3,072.00
State Special Education Allowable Cost Payment to Districts	3115	7,077.42
Data For Achievement	3116	1,100.88
Elementary County BASE Distribution	2250	93,225.52
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,192.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	690.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	76,106.45	
District Tax Levy		1110	76,106.45
Total Estimated Revenues to Fund Adopted Budget		0004	406,987.71
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,300.00
Contingency	0006	2,530.00
Over-Schedule	0011	60,170.00
Fund Balance for Budget	TFS48	37,216.73
Operating Reserve	0961	17,600.00
Unreserved Fund Balance Reappropriated	0970	19,616.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,957.50
State - On-Schedule Transportation Reimbursement	3210	20,872.50
District Tax Levy	1110	40,553.27
District Mills	999	15.38
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

29 McCone

0566 Vida Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	230,844.20

Budget Uses

Expenditure Budget	0002	230,844.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,989.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,989.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	43,855.00
District Mills	999	16.63
Total Estimated Revenues to Fund Adopted Budget	0004	230,844.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Ford Micro Bird W/4x4 Conv Body #26-24394	2026	132,000.00	0.00	26,400.00	26,400.00
2021 international IC CE 53 47 passenger	2021	87,275.00	87,275.00	17,455.00	17,455.00
2015 collins 16 passenger	2015	67,750.00	101,625.00	N/A	NA
2012 Chevy MircoBird	2013	44,500.00	66,750.00	N/A	NA
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					43,855.00

13 Tuition Fund

Adopted Budget	0001	23,109.94

Budget Uses

Expenditure Budget	0002	23,109.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,109.94
Unreserved Fund Balance Reappropriated	0970	23,109.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,109.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,693.44
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	32,693.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	37,306.56
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	734.03

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	734.03
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	455.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	455.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	278.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	734.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0566 Vida Elem

Submit ID: 0566-36130253

29 Flexibility Fund

Adopted Budget	0001	65,446.60

Budget Uses

Expenditure Budget	0002	65,446.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,446.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,446.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,446.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0566 Vida Elem

Submit ID: 0566-36130253

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

29 McCone

0566 Vida Elem

Submit ID: 0566-36130253

61 Building Reserve Fund

Adopted Budget		0001	126,983.95

Budget Uses

Expenditure Budget		0002	126,983.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,936.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,936.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,637.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	5,409.47
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	126,983.95

Budget Report
FY 2027

46 Sheridan

Submit ID: 0819-15816920

0819 Westby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	19	1,922,387

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Nielsen

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

46 Sheridan

Submit ID: 0819-15816920

0819 Westby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,255,779.29	131,668.70	10%	10.49%	37,109.14	1,050,600.51	168,069.64	87.43
10 Transportation	103,407.53	20,681.51	20%	20.00%	1,472.78	41,934.75	60,000.00	31.21
11 Bus Depreciation Reserve	200,000.00	75,620.54	N/A	37.81%	0.00	200,000.00	0.00	0.00
13 Tuition	3,385.34		N/A		0.00	0.00	3,385.34	1.76
14 Retirement	210,000.00	42,000.00	20%	20.00%	16,448.89	193,551.11		
17 Adult Education	20,000.00	0.00	35%	0.00%	5,757.67	14,242.33	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	150,000.00	0.00	N/A	0.00%	113,739.29	36,260.71	0.00	0.00
29 Flexibility	1,000,000.00	0.00	N/A	0.00%	669,285.35	330,714.65	0.00	0.00
61 Building Reserve	1,109,344.01	0.00	N/A	0.00%	922,214.01	69,704.00	117,426.00	61.08
Total of All Funds	4,051,916.17	269,970.75			1,766,027.13	1,937,008.06	348,880.98	181.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	35
M1	WESTBY 7-8	11
H1	WESTBY HS 9-12	19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	471,120.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	83,771.79
D.	At Risk Student	(I-D)	1,664.34
E.	Indian Education For All	(I-E)	1,698.45
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,626.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,953.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,651.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	912,564.98
C.	Maximum Budget Limit	(II-C)	1,121,596.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	273,730.20
E.	Adopted Budget	(II-E)	1,233,019.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	949,235.71
H.	Maximum Budget Limit	(II-H)	1,168,790.23
I.	Highest Budget Without a Vote	(II-I)	1,255,779.29
J.	Highest Budget	(II-J)	1,255,779.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,255,779.29

Budget Report
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0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,577.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,090.77
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,090.77	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		37,109.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	37,109.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,777.84

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	7,751.46	3,201.69	10,953.15
B.	Special Education RSBG to Coop	2,583.82	1,067.23	3,651.05
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,134.11	1,707.57	5,841.68

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	328,275.50	162,687.50	490,963.00
		515,939.50	538,020.50	1,053,960.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	182,126.64	189,921.24	372,047.88
H.	Special Education in BASE@40%	4,134.11	1,707.57	5,841.68
I.	Subsidized BASE Amount	186,260.75	191,628.81	377,889.56
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,255,779.29
1.	BASE Budget Limit	(V-A1)	949,235.71	
2.	Over-BASE Budget	(V-A2)	306,543.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		471,120.12
1.	Direct State Aid Paid By State	(V-B1)	471,120.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		83,771.79
D.	At Risk Student	(V-D)		1,664.34
E.	Indian Education For All	(V-E)		1,698.45
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,626.30

H.	Special Education Allowable Cost Payment	(V-H)		10,953.15
I.	Remaining Fund Balance Available	(V-I)		37,109.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,880.36
	1. Actual Non-Levy Revenue	(V-J1)	9,880.36	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		330,900.06
	1. Elementary County BASE Distribution	(V-L1)	163,235.90	
	2. High School County BASE Distribution	(V-L2)	167,664.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		949,235.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		138,473.93
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	37,905.35	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	100,568.58	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,069.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		306,543.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		87.43
	1. District Property Tax Levy Mills	(V-S1)	87.43	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		87.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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46 Sheridan

0819 Westby K-12 Schools

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01 General Fund

Adopted Budget	0001	1,255,779.29

Budget Uses

Expenditure Budget	0002	1,255,779.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	37,109.14
Direct State Aid	3110	471,120.12
Quality Educator	3111	83,771.79
At Risk Student	3112	1,664.34
Indian Education For All	3113	1,698.45
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	10,953.15
Data For Achievement	3116	1,626.30
Elementary County BASE Distribution	2250	163,235.90
High School County BASE Distribution	2260	167,664.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	42.93
Interest Earnings	1510	9,837.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	37,905.35
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,568.58
Tuition from School Districts Outside State	1330	90,000.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	168,069.64		
District Tax Levy			1110	168,069.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,255,779.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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0819 Westby K-12 Schools

10 Transportation Fund

Adopted Budget	0001	103,407.53

Budget Uses

Expenditure Budget	0002	103,407.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,075.28
Contingency	0006	3,407.53
Over-Schedule	0011	65,924.72
Fund Balance for Budget	TFS48	22,154.29
Operating Reserve	0961	20,681.51
Unreserved Fund Balance Reappropriated	0970	1,472.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	4,451.95
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,370.70
State - On-Schedule Transportation Reimbursement	3210	28,112.10
District Tax Levy	1110	60,000.00
District Mills	999	31.21
Total Estimated Revenues to Fund Adopted Budget	0004	103,407.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0819 Westby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,620.54
Operating Reserve	0961	75,620.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CHEVROLET 4WD BUS	2025	127,000.00	0.00	25,400.00	0.00
2024 FORD EXPEDITION (TYPE E)	2025	61,509.50	0.00	12,301.90	0.00
2021 CHEVROLET BUS	2022	65,000.00	0.00	13,000.00	0.00
2017 FORD EXPEDITION (TYPE E)	2019	38,000.00	0.00	7,600.00	0.00
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
Total					0.00

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0819 Westby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	3,385.34

Budget Uses

Expenditure Budget	0002	3,385.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,385.34
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	3,385.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0819 Westby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,448.89
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	16,448.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	193,551.11
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,757.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,757.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	14,242.33
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,739.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,739.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	35,460.63
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	800.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	669,285.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	669,285.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	322,781.70
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,932.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,109,344.01
Budget Uses			
Expenditure Budget		0002	1,109,344.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	922,214.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	922,214.01
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,704.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
District Tax Levy		1110	117,426.00
District Mills		999	61.08
Building Reserve Voted Mills		0134	52.02
Building Reserve Permissive Mills		0135	9.06
Total Estimated Revenues to Fund Adopted Budget		0004	1,109,344.01

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2026	500,000.00	5	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2027

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-82107372

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 70	N/A	12,838,046

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Aldrich

(Signature) (Date)

Chairperson, School Trustees: Courtney Eberhardy

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-82107372

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	646,138.01	32,618.70	10%	5.05%	0.00	585,676.03	60,461.98	4.71
10 Transportation	46,373.56	8,166.32	20%	17.61%	0.00	13,573.56	32,800.00	2.55
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	78,069.81		N/A		78,069.81	0.00	0.00	0.00
14 Retirement	120,522.01	23,841.64	20%	19.78%	0.00	120,522.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,852.69	0.00	N/A	0.00%	0.00	432.69	9,420.00	0.73
29 Flexibility	1.79	0.00	N/A	0.00%	1.79	0.00	0.00	0.00
61 Building Reserve	145,228.89	0.00	N/A	0.00%	96,718.89	31,260.00	17,250.00	1.34
Total of All Funds	1,046,186.76	64,626.66			174,790.49	751,464.29	119,931.98	9.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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Submit ID: 1223-82107372

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 70 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	237,107.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,232.00
D.	At Risk Student	(I-D)	1,112.55
E.	Indian Education For All	(I-E)	1,829.10
F.	American Indian Achievement Gap	(I-F)	768.00
G.	Data For Achievement	(I-G)	1,751.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,290.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,763.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	74
B.	BASE Budget Limit	(II-B)	518,254.71
C.	Maximum Budget Limit	(II-C)	649,233.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	581,164.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	513,357.44
H.	Maximum Budget Limit	(II-H)	646,138.01
I.	Highest Budget Without a Vote	(II-I)	646,138.01
J.	Highest Budget	(II-J)	646,138.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	646,138.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		32,618.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,618.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		646,138.01
1.	BASE Budget Limit	(V-A1)	513,357.44	
2.	Over-BASE Budget	(V-A2)	132,780.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		237,107.13
1.	Direct State Aid Paid By State	(V-B1)	237,107.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,232.00
D.	At Risk Student	(V-D)		1,112.55
E.	Indian Education For All	(V-E)		1,829.10
F.	American Indian Achievement Gap	(V-F)		768.00
G.	Data For Achievement	(V-G)		1,751.40
H.	Special Education Allowable Cost Payment	(V-H)		11,290.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,582.74
1.	Actual Non-Levy Revenue	(V-J1)	2,582.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		190,684.35
1.	Elementary County BASE Distribution	(V-L1)	190,684.35	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		513,357.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		72,318.59
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	72,318.59	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		60,461.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,780.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.71
	1. District Property Tax Levy Mills	(V-S1)	4.71	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

Submit ID: 1223-82107372

1223 West Glacier Elem

01 General Fund

Adopted Budget	0001	646,138.01

Budget Uses

Expenditure Budget	0002	646,138.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	237,107.13
Quality Educator	3111	66,232.00
At Risk Student	3112	1,112.55
Indian Education For All	3113	1,829.10
American Indian Achievement Gap	3114	768.00
State Special Education Allowable Cost Payment to Districts	3115	11,290.17
Data For Achievement	3116	1,751.40
Elementary County BASE Distribution	2250	190,684.35
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,582.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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FY 2027
15 Flathead
1223 West Glacier Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	72,318.59
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	60,461.98		
District Tax Levy			1110	60,461.98
Total Estimated Revenues to Fund Adopted Budget			0004	646,138.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	46,373.56

Budget Uses

Expenditure Budget	0002	46,373.56
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,339.60
Contingency	0006	1,233.96
Over-Schedule	0011	32,800.00
Fund Balance for Budget	TFS48	8,166.32
Operating Reserve	0961	8,166.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,393.39
State - On-Schedule Transportation Reimbursement	3210	10,180.17
District Tax Levy	1110	32,800.00
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	46,373.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
15 Flathead

Submit ID: 1223-82107372

1223 West Glacier Elem

13 Tuition Fund

Adopted Budget	0001	78,069.81

Budget Uses

Expenditure Budget	0002	78,069.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,069.81
Unreserved Fund Balance Reappropriated	0970	78,069.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,069.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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15 Flathead

1223 West Glacier Elem

Submit ID: 1223-82107372

14 Retirement Fund

Adopted Budget	0001	120,522.01

Budget Uses

Expenditure Budget	0002	120,522.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,841.64
Operating Reserve	0961	23,841.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,522.01
Total Estimated Revenues to Fund Adopted Budget	0004	120,522.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

Submit ID: 1223-82107372

1223 West Glacier Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,852.69

Budget Uses

Expenditure Budget	0002	9,852.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	432.69
District Tax Levy	1110	9,420.00
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	9,852.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.79

Budget Uses

Expenditure Budget	0002	1.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1223 West Glacier Elem

61 Building Reserve Fund

Adopted Budget		0001	145,228.89

Budget Uses

Expenditure Budget		0002	145,228.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,718.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,718.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,260.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,250.00
District Mills		999	1.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.34
Total Estimated Revenues to Fund Adopted Budget		0004	145,228.89

Budget Report
FY 2027

15 Flathead

1184 West Valley Elem

Submit ID: 1184-76379111

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	824	N/A	24,672,473

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Maggie McKay

(Signature) (Date)

Chairperson, School Trustees: Marilyn Hedstrom

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
15 Flathead
1184 West Valley Elem

Submit ID: 1184-76379111

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,405,983.28	641,577.21	10%	10.02%	0.00	5,686,717.61	719,265.67	29.15
10 Transportation	613,603.75	122,720.75	20%	20.00%	16,611.80	153,158.60	443,833.35	17.99
11 Bus Depreciation Reserve	24,950.79	0.00	N/A	0.00%	18,952.79	0.00	5,998.00	0.24
13 Tuition	246,222.64		N/A		6,698.80	0.00	239,523.84	9.71
14 Retirement	884,661.26	175,808.77	20%	19.87%	0.00	884,661.26		
17 Adult Education	14,042.15	4,914.75	35%	35.00%	11,996.02	0.00	2,046.13	0.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,935.49	0.00	N/A	0.00%	5,254.63	4,680.86	83,000.00	3.36
29 Flexibility	32,618.17	0.00	N/A	0.00%	23,595.71	9,022.46	0.00	0.00
61 Building Reserve	237,161.80	0.00	N/A	0.00%	101,941.80	92,499.30	42,720.70	1.73
Total of All Funds	8,552,179.33	945,021.48			185,051.55	6,830,740.09	1,536,387.69	62.26

50 Debt Service Tax Jurisdiction								
SD1	505,237.50	150,000.00	20-9-438	29.69%	171,769.56	0.00	333,467.94	13.52

Budget Report
FY 2027

15 Flathead

1184 West Valley Elem

Submit ID: 1184-76379111

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	635
M1	WEST VALLEY 7-8	189

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,705,865.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	436,352.00
D.	At Risk Student	(I-D)	13,211.99
E.	Indian Education For All	(I-E)	21,531.12
F.	American Indian Achievement Gap	(I-F)	6,144.00
G.	Data For Achievement	(I-G)	20,616.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	138,852.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	46,284.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	828
B.	BASE Budget Limit	(II-B)	5,377,261.23
C.	Maximum Budget Limit	(II-C)	6,811,429.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	719,265.67
E.	Adopted Budget	(II-E)	6,096,526.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,553,474.36
H.	Maximum Budget Limit	(II-H)	7,068,428.23
I.	Highest Budget Without a Vote	(II-I)	6,405,983.28
J.	Highest Budget	(II-J)	7,068,428.23
K.	Highest Voted Amount	(II-K)	662,444.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,405,983.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		640,598.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		978.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	978.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		641,577.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,405,983.28
1.	BASE Budget Limit	(V-A1)	5,553,474.36	
2.	Over-BASE Budget	(V-A2)	852,508.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,705,865.33
1.	Direct State Aid Paid By State	(V-B1)	2,705,865.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		436,352.00
D.	At Risk Student	(V-D)		13,211.99
E.	Indian Education For All	(V-E)		21,531.12
F.	American Indian Achievement Gap	(V-F)		6,144.00
G.	Data For Achievement	(V-G)		20,616.48
H.	Special Education Allowable Cost Payment	(V-H)		138,852.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,194.27
1.	Actual Non-Levy Revenue	(V-J1)	39,194.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,171,706.93
1.	Elementary County BASE Distribution	(V-L1)	2,171,706.93	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,553,474.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		133,243.25
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	133,243.25	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		719,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,508.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.15
	1. District Property Tax Levy Mills	(V-S1)	29.15	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

Submit ID: 1184-76379111

1184 West Valley Elem

01 General Fund

Adopted Budget	0001	6,405,983.28

Budget Uses

Expenditure Budget	0002	6,405,983.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,705,865.33
Quality Educator	3111	436,352.00
At Risk Student	3112	13,211.99
Indian Education For All	3113	21,531.12
American Indian Achievement Gap	3114	6,144.00
State Special Education Allowable Cost Payment to Districts	3115	138,852.24
Data For Achievement	3116	20,616.48
Elementary County BASE Distribution	2250	2,171,706.93
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	39,194.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	133,243.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	719,265.67		
District Tax Levy			1110	719,265.67
Total Estimated Revenues to Fund Adopted Budget			0004	6,405,983.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	613,603.75

Budget Uses

Expenditure Budget	0002	613,603.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	139,235.10
Contingency	0006	13,923.51
Over-Schedule	0011	460,445.14
Fund Balance for Budget	TFS48	139,332.55
Operating Reserve	0961	122,720.75
Unreserved Fund Balance Reappropriated	0970	16,611.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,289.65
State - On-Schedule Transportation Reimbursement	3210	114,868.95
District Tax Levy	1110	443,833.35
District Mills	999	17.99
Total Estimated Revenues to Fund Adopted Budget	0004	613,603.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,950.79

Budget Uses

Expenditure Budget	0002	24,950.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,952.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,952.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,998.00
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	24,950.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E Class Bus	2020	29,990.00	35,988.00	5,998.00	5,998.00
Total					5,998.00

13 Tuition Fund

Adopted Budget	0001	246,222.64

Budget Uses

Expenditure Budget	0002	246,222.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,698.80
Unreserved Fund Balance Reappropriated	0970	6,698.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	239,523.84
District Mills	999	9.71
Total Estimated Revenues to Fund Adopted Budget	0004	246,222.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	884,661.26

Budget Uses

Expenditure Budget	0002	708,852.49
Add To Fund Balance	0003	175,808.77
Fund Balance for Budget	TFS48	175,808.77
Operating Reserve	0961	175,808.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	884,661.26
Total Estimated Revenues to Fund Adopted Budget	0004	884,661.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,042.15

Budget Uses

Expenditure Budget	0002	14,042.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,910.77
Operating Reserve	0961	4,914.75
Unreserved Fund Balance Reappropriated	0970	11,996.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,046.13
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	14,042.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92,935.49

Budget Uses

Expenditure Budget	0002	92,935.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,254.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,254.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,680.86
District Tax Levy	1110	83,000.00
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	92,935.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,618.17

Budget Uses

Expenditure Budget	0002	32,618.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,595.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,595.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,022.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,618.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund
SD1

Taxable Value		24,672,473.00
Adopted Budget	0001	505,237.50

Budget Uses

Expenditure Budget	0002	505,237.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	321,769.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	171,769.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	333,467.94
Jurisdiction Mills	999	13.52
Total Estimated Revenues to Fund Adopted Budget	0004	505,237.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	2,990,000.00	365,000.00	139,737.50	500.00
Total Bond Requirements							505,237.50
Total Debt Service Requirements						0002	505,237.50

Budget Report
FY 2027

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61 Building Reserve Fund

Adopted Budget		0001	237,161.80

Budget Uses

Expenditure Budget		0002	237,161.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,941.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,941.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	92,499.30
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	42,720.70
District Mills		999	1.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.73
Total Estimated Revenues to Fund Adopted Budget		0004	237,161.80

Budget Report
FY 2027

16 Gallatin

Submit ID: 0374-26202735

0374 West Yellowstone K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 212	67	29,252,743

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: Liz Watt

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0374-26202735

0374 West Yellowstone K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,874,182.30	314,877.18	10%	10.96%	0.00	2,397,751.91	476,430.39	16.29
10 Transportation	240,950.00	48,190.00	20%	20.00%	2,915.68	33,867.91	204,166.41	6.98
11 Bus Depreciation Reserve	26,000.00	0.00	N/A	0.00%	0.00	0.00	26,000.00	0.89
13 Tuition	123,119.00		N/A		29,770.51	0.00	93,348.49	3.19
14 Retirement	419,725.00	83,945.00	20%	20.00%	25,797.20	393,927.80		
17 Adult Education	62,669.57	0.00	35%	0.00%	62,669.57	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	225,827.33	0.00	N/A	0.00%	184,820.34	2,020.99	38,986.00	1.33
29 Flexibility	42,634.04	0.00	N/A	0.00%	25,624.16	17,009.88	0.00	0.00
61 Building Reserve	1,073,987.02	0.00	N/A	0.00%	763,982.02	56,005.00	254,000.00	8.68
Total of All Funds	5,089,094.26	447,012.18			1,095,579.48	2,900,583.49	1,092,931.29	37.36

50 Debt Service Tax Jurisdiction								
K-12 2016	505,000.00	29,494.03	20-9-438	5.84%	0.00	0.00	505,000.00	20.74

Budget Report
FY 2027

16 Gallatin

Submit ID: 0374-26202735

0374 West Yellowstone K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	168 *
M1	WEST YELLOWSTONE 7-8	44 *
H1	WEST YELLOWSTONE HS 9-12	67

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,177,236.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	195,267.52
D.	At Risk Student	(I-D)	9,219.41
E.	Indian Education For All	(I-E)	7,290.27
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	6,980.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,677.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,559.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	287
B.	BASE Budget Limit	(II-B)	2,379,021.76
C.	Maximum Budget Limit	(II-C)	3,048,725.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	476,430.39
E.	Adopted Budget	(II-E)	2,855,452.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,397,751.91
H.	Maximum Budget Limit	(II-H)	3,063,707.96
I.	Highest Budget Without a Vote	(II-I)	2,874,182.30
J.	Highest Budget	(II-J)	3,063,707.96
K.	Highest Voted Amount	(II-K)	189,525.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,874,182.30

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			287,418.23
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			27,458.95
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	27,458.95		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			314,877.18

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	35,387.10	11,290.17	46,677.27
B.	Special Education RSBG to Coop	11,795.70	3,763.39	15,559.09
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,873.12	6,021.42	24,894.54
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	1,497,757.40	572,883.50	2,070,640.90
		1,685,421.40	948,216.50	2,633,637.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	594,953.75	334,720.43	929,674.18
H.	Special Education in BASE@40%	18,873.12	6,021.42	24,894.54
I.	Subsidized BASE Amount	613,826.87	340,741.85	954,568.72
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,874,182.30
	1. BASE Budget Limit	(V-A1)	2,397,751.91	
	2. Over-BASE Budget	(V-A2)	476,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,177,236.15
	1. Direct State Aid Paid By State	(V-B1)	1,177,236.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		195,267.52
D.	At Risk Student	(V-D)		9,219.41
E.	Indian Education For All	(V-E)		7,290.27
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		6,980.58

H.	Special Education Allowable Cost Payment	(V-H)		46,677.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,573.56
	1. Actual Non-Levy Revenue	(V-J1)	8,573.56	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		945,995.15
	1. Elementary County BASE Distribution	(V-L1)	608,339.79	
	2. High School County BASE Distribution	(V-L2)	337,655.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,397,751.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		476,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		476,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.29
	1. District Property Tax Levy Mills	(V-S1)	16.29	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,874,182.30

Budget Uses

Expenditure Budget	0002	2,874,182.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,177,236.15
Quality Educator	3111	195,267.52
At Risk Student	3112	9,219.41
Indian Education For All	3113	7,290.27
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	46,677.27
Data For Achievement	3116	6,980.58
Elementary County BASE Distribution	2250	608,339.79
High School County BASE Distribution	2260	337,655.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,573.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	476,430.39		
District Tax Levy			1110	476,430.39
Total Estimated Revenues to Fund Adopted Budget			0004	2,874,182.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,950.00

Budget Uses

Expenditure Budget	0002	240,950.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	207,082.10
Fund Balance for Budget	TFS48	51,105.68
Operating Reserve	0961	48,190.00
Unreserved Fund Balance Reappropriated	0970	2,915.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,466.97
State - On-Schedule Transportation Reimbursement	3210	25,400.94
District Tax Levy	1110	204,166.41
District Mills	999	6.98
Total Estimated Revenues to Fund Adopted Budget	0004	240,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,000.00
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Chevy Suburban	2026	62,494.00	0.00	12,498.80	12,000.00
2024 Ford Transit T-350	2026	70,174.00	0.00	14,034.80	14,000.00
Total					26,000.00

13 Tuition Fund

Adopted Budget	0001	123,119.00

Budget Uses

Expenditure Budget	0002	123,119.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,770.51
Unreserved Fund Balance Reappropriated	0970	29,770.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,348.49
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	123,119.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	419,725.00

Budget Uses

Expenditure Budget	0002	419,725.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,742.20
Operating Reserve	0961	83,945.00
Unreserved Fund Balance Reappropriated	0970	25,797.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	393,927.80
Total Estimated Revenues to Fund Adopted Budget	0004	419,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	62,669.57

Budget Uses

Expenditure Budget	0002	62,669.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,669.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,669.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,669.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	225,827.33

Budget Uses

Expenditure Budget	0002	225,827.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,820.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,820.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,020.99
District Tax Levy	1110	38,986.00
District Mills	999	1.33
Total Estimated Revenues to Fund Adopted Budget	0004	225,827.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	42,634.04

Budget Uses

Expenditure Budget	0002	42,634.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,624.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,624.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,009.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,634.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

K-12 2016

Taxable Value		24,353,079.00
Adopted Budget	0001	505,000.00

Budget Uses

Expenditure Budget	0002	505,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,494.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	29,494.03
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	505,000.00
Jurisdiction Mills	999	20.74
Total Estimated Revenues to Fund Adopted Budget	0004	505,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	1,687,500.00	177,500.00	74,600.00	400.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	1,687,500.00	177,500.00	74,600.00	400.00
Total Bond Requirements							505,000.00
Total Debt Service Requirements						0002	505,000.00

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61 Building Reserve Fund

Adopted Budget		0001	1,073,987.02

Budget Uses

Expenditure Budget		0002	1,073,987.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	763,982.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	763,982.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,005.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	197,000.00	
District Tax Levy		1110	254,000.00
District Mills		999	8.68
Building Reserve Voted Mills		0134	6.73
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	1,073,987.02

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,970,000.00	10	612	788,000.00	197,000.00	197,000.00
Total						197,000.00

Budget Report
FY 2027

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,346	N/A	237,382,015

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Elizabeth Pitman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,871,318.82	884,138.10	10%	7.45%	0.00	9,933,614.90	1,937,703.92	8.16
10 Transportation	951,072.00	101,065.68	20%	10.63%	0.00	155,633.19	795,438.81	3.35
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,402,920.00		N/A		8,553.49	0.00	1,394,366.51	5.87
14 Retirement	1,977,480.00	358,948.45	20%	18.15%	0.00	1,977,480.00		
17 Adult Education	33,500.00	11,725.00	35%	35.00%	27,199.38	2,000.00	4,300.62	0.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	445,000.00	0.00	N/A	0.00%	102,363.25	21,636.75	321,000.00	1.35
29 Flexibility	29,409.06	12,833.35	N/A	43.64%	9,865.57	19,543.49	0.00	0.00
61 Building Reserve	345,000.00	352,875.15	N/A	102.28%	148,830.00	29,923.00	166,247.00	0.70
Total of All Funds	17,055,699.88	1,721,585.73			296,811.69	12,139,831.33	4,619,056.86	19.45

50 Debt Service Tax Jurisdiction								
1	1,979,000.00	0.00	20-9-438	0.00%	0.00	12,000.00	1,967,000.00	8.29

Budget Report
FY 2027

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	996 *
M1	WHITEFISH 7-8	350 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,385,705.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	857,532.98
D.	At Risk Student	(I-D)	20,759.35
E.	Indian Education For All	(I-E)	35,170.98
F.	American Indian Achievement Gap	(I-F)	8,704.00
G.	Data For Achievement	(I-G)	33,676.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	629,737.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,358
B.	BASE Budget Limit	(II-B)	9,518,778.48
C.	Maximum Budget Limit	(II-C)	11,917,061.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,184,703.52
E.	Adopted Budget	(II-E)	11,703,482.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,686,614.90
H.	Maximum Budget Limit	(II-H)	12,215,783.78
I.	Highest Budget Without a Vote	(II-I)	12,118,318.82
J.	Highest Budget	(II-J)	12,215,783.78
K.	Highest Voted Amount	(II-K)	97,464.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,871,318.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		884,138.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		884,138.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,871,318.82
1.	BASE Budget Limit	(V-A1)	9,686,614.90	
2.	Over-BASE Budget	(V-A2)	2,184,703.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,385,705.86
1.	Direct State Aid Paid By State	(V-B1)	4,385,705.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		857,532.98
D.	At Risk Student	(V-D)		20,759.35
E.	Indian Education For All	(V-E)		35,170.98
F.	American Indian Achievement Gap	(V-F)		8,704.00
G.	Data For Achievement	(V-G)		33,676.92
H.	Special Education Allowable Cost Payment	(V-H)		629,737.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,478.56
1.	Actual Non-Levy Revenue	(V-J1)	49,478.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		3,665,848.63
1.	Elementary County BASE Distribution	(V-L1)	3,665,848.63	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,686,614.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		247,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	247,000.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,937,703.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,184,703.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		8.16
1.	District Property Tax Levy Mills	(V-S1)	8.16	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		8.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

01 General Fund

Adopted Budget	0001	11,871,318.82

Budget Uses

Expenditure Budget	0002	11,871,318.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,385,705.86
Quality Educator	3111	857,532.98
At Risk Student	3112	20,759.35
Indian Education For All	3113	35,170.98
American Indian Achievement Gap	3114	8,704.00
State Special Education Allowable Cost Payment to Districts	3115	629,737.62
Data For Achievement	3116	33,676.92
Elementary County BASE Distribution	2250	3,665,848.63
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49,478.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
15 Flathead
0334 Whitefish Elem

Submit ID: 0334-53924684

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	247,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,937,703.92		
District Tax Levy			1110	1,937,703.92
Total Estimated Revenues to Fund Adopted Budget			0004	11,871,318.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	951,072.00

Budget Uses

Expenditure Budget	0002	951,072.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	137,393.80
Contingency	0006	13,739.38
Over-Schedule	0011	799,938.82
Fund Balance for Budget	TFS48	101,065.68
Operating Reserve	0961	101,065.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,783.29
State - On-Schedule Transportation Reimbursement	3210	113,349.90
District Tax Levy	1110	795,438.81
District Mills	999	3.35
Total Estimated Revenues to Fund Adopted Budget	0004	951,072.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

13 Tuition Fund

Adopted Budget	0001	1,402,920.00

Budget Uses

Expenditure Budget	0002	1,402,920.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,553.49
Unreserved Fund Balance Reappropriated	0970	8,553.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,394,366.51
District Mills	999	5.87
Total Estimated Revenues to Fund Adopted Budget	0004	1,402,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0334 Whitefish Elem

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14 Retirement Fund

Adopted Budget	0001	1,977,480.00

Budget Uses

Expenditure Budget	0002	1,977,480.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	358,948.45
Operating Reserve	0961	358,948.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,977,480.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,977,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,500.00

Budget Uses

Expenditure Budget	0002	33,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,924.38
Operating Reserve	0961	11,725.00
Unreserved Fund Balance Reappropriated	0970	27,199.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,300.62
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	33,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	445,000.00

Budget Uses

Expenditure Budget	0002	445,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,363.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,363.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	9,472.19
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,164.56
District Tax Levy	1110	321,000.00
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	445,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-53924684

29 Flexibility Fund

Adopted Budget	0001	29,409.06

Budget Uses

Expenditure Budget	0002	29,409.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,698.92
Operating Reserve	0961	12,833.35
Unreserved Fund Balance Reappropriated	0970	9,865.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,543.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,409.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0334 Whitefish Elem

Submit ID: 0334-53924684

50 Debt Service Fund

1

Taxable Value		237,382,015.00
Adopted Budget	0001	1,979,000.00

Budget Uses

Expenditure Budget	0002	1,979,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-27,461.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,967,000.00
Jurisdiction Mills	999	8.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,979,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	17,335,000.00	1,215,000.00	759,723.76	4,276.24
Total Bond Requirements							1,979,000.00
Total Debt Service Requirements						0002	1,979,000.00

Budget Report
FY 2027

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0334 Whitefish Elem

Submit ID: 0334-53924684

61 Building Reserve Fund

Adopted Budget		0001	345,000.00

Budget Uses

Expenditure Budget		0002	345,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	501,705.15
Operating Reserve		0961	352,875.15
Unreserved Fund Balance Reappropriated		0970	148,830.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,923.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	166,247.00
District Mills		999	0.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.70
Total Estimated Revenues to Fund Adopted Budget		0004	345,000.00

Budget Report
FY 2027

15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	671	243,085,586

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Elizabeth Pitman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,727,196.87	535,220.93	10%	7.96%	0.00	5,551,980.45	1,175,216.42	4.83
10 Transportation	355,347.00	71,069.40	20%	20.00%	10,666.42	81,379.40	263,301.18	1.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	716,350.00		N/A		25,365.70	0.00	690,984.30	2.84
14 Retirement	1,078,920.00	153,568.84	20%	14.23%	0.00	1,078,920.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	209,000.00	63,733.59	N/A	30.49%	45,982.77	4,617.23	158,400.00	0.65
29 Flexibility	121,929.00	53,049.98	N/A	43.51%	61,453.58	60,475.42	0.00	0.00
61 Building Reserve	200,000.00	81,530.53	N/A	40.77%	86,975.00	16,350.00	96,675.00	0.40
Total of All Funds	9,408,742.87	958,173.27			230,443.47	6,793,722.50	2,384,576.90	9.80

50 Debt Service Tax Jurisdiction								
1	3,112,000.00	0.00	20-9-438	0.00%	0.00	0.00	3,112,000.00	12.80

Budget Report
FY 2027

15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 671

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,687,094.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	413,809.74
D.	At Risk Student	(I-D)	7,362.67
E.	Indian Education For All	(I-E)	17,533.23
F.	American Indian Achievement Gap	(I-F)	2,304.00
G.	Data For Achievement	(I-G)	16,788.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	150,760.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	635
B.	BASE Budget Limit	(II-B)	5,073,883.21
C.	Maximum Budget Limit	(II-C)	6,370,331.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,249,216.42
E.	Adopted Budget	(II-E)	6,323,099.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,477,980.45
H.	Maximum Budget Limit	(II-H)	6,922,224.08
I.	Highest Budget Without a Vote	(II-I)	6,801,196.87
J.	Highest Budget	(II-J)	6,922,224.08
K.	Highest Voted Amount	(II-K)	121,027.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,727,196.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		535,220.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		535,220.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,727,196.87
1.	BASE Budget Limit	(V-A1)	5,477,980.45	
2.	Over-BASE Budget	(V-A2)	1,249,216.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,687,094.68
1.	Direct State Aid Paid By State	(V-B1)	2,687,094.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		413,809.74
D.	At Risk Student	(V-D)		7,362.67
E.	Indian Education For All	(V-E)		17,533.23
F.	American Indian Achievement Gap	(V-F)		2,304.00
G.	Data For Achievement	(V-G)		16,788.42
H.	Special Education Allowable Cost Payment	(V-H)		150,760.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,893.18
1.	Actual Non-Levy Revenue	(V-J1)	32,893.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		2,149,434.25
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	2,149,434.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,477,980.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		74,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	74,000.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,175,216.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,249,216.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		4.83
1.	District Property Tax Levy Mills	(V-S1)	4.83	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		4.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

01 General Fund

Adopted Budget	0001	6,727,196.87

Budget Uses

Expenditure Budget	0002	6,727,196.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,687,094.68
Quality Educator	3111	413,809.74
At Risk Student	3112	7,362.67
Indian Education For All	3113	17,533.23
American Indian Achievement Gap	3114	2,304.00
State Special Education Allowable Cost Payment to Districts	3115	150,760.28
Data For Achievement	3116	16,788.42
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	2,149,434.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,893.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	74,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	1,175,216.42		
District Tax Levy			1110	1,175,216.42
Total Estimated Revenues to Fund Adopted Budget			0004	6,727,196.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	355,347.00

Budget Uses

Expenditure Budget	0002	355,347.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	73,981.28
Contingency	0006	7,398.13
Over-Schedule	0011	273,967.59
Fund Balance for Budget	TFS48	81,735.82
Operating Reserve	0961	71,069.40
Unreserved Fund Balance Reappropriated	0970	10,666.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,344.85
State - On-Schedule Transportation Reimbursement	3210	61,034.55
District Tax Levy	1110	263,301.18
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	355,347.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

13 Tuition Fund

Adopted Budget	0001	716,350.00

Budget Uses

Expenditure Budget	0002	716,350.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,365.70
Unreserved Fund Balance Reappropriated	0970	25,365.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	690,984.30
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	716,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

14 Retirement Fund

Adopted Budget	0001	1,078,920.00

Budget Uses

Expenditure Budget	0002	1,078,920.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,568.84
Operating Reserve	0961	153,568.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,078,920.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,078,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	209,000.00

Budget Uses

Expenditure Budget	0002	209,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,716.36
Operating Reserve	0961	63,733.59
Unreserved Fund Balance Reappropriated	0970	45,982.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,617.23
District Tax Levy	1110	158,400.00
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	209,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

29 Flexibility Fund

Adopted Budget	0001	121,929.00

Budget Uses

Expenditure Budget	0002	121,929.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,503.56
Operating Reserve	0961	53,049.98
Unreserved Fund Balance Reappropriated	0970	61,453.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	60,475.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	121,929.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0335 Whitefish H S

Submit ID: 0335-75899209

50 Debt Service Fund

1

Taxable Value		243,085,586.00
Adopted Budget	0001	3,112,000.00

Budget Uses

Expenditure Budget	0002	3,112,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-148,363.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,112,000.00
Jurisdiction Mills	999	12.80
Total Estimated Revenues to Fund Adopted Budget	0004	3,112,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	4,180,000.00	765,000.00	148,350.00	2,000.00
High School Bond	02/20/2025	06/30/2045	32,600,000.00	32,065,000.00	535,000.00	1,658,625.00	3,025.00
Total Bond Requirements							3,112,000.00

Total Debt Service Requirements	0002	3,112,000.00

Budget Report
FY 2027

15 Flathead

0335 Whitefish H S

Submit ID: 0335-75899209

61 Building Reserve Fund

Adopted Budget		0001	200,000.00

Budget Uses

Expenditure Budget		0002	200,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	168,505.53
Operating Reserve		0961	81,530.53
Unreserved Fund Balance Reappropriated		0970	86,975.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,350.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	96,675.00
District Mills		999	0.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.40
Total Estimated Revenues to Fund Adopted Budget		0004	200,000.00

Budget Report
FY 2027

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-81273019

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 310	N/A	10,308,510

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	290	N/A	8,723,572
Non-located - 28 Madison	15	N/A	1,428,661
Non-located - 47 Silver Bow	5	N/A	156,277

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-81273019

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,436,283.12	244,880.90	10%	10.05%	24,002.19	2,283,451.93	128,829.00	12.50
10 Transportation	550,000.00	23,437.63	20%	4.26%	0.00	119,910.99	430,089.01	41.72
11 Bus Depreciation Reserve	128,809.16	0.00	N/A	0.00%	128,809.16	0.00	0.00	0.00
13 Tuition	325,000.00		N/A		19,488.57	0.00	305,511.43	29.64
14 Retirement	395,545.00	79,109.00	20%	20.00%	54,428.05	341,116.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,149.30	0.00	N/A	0.00%	1,304.42	1,944.88	19,900.00	1.93
29 Flexibility	9,562.72	0.00	N/A	0.00%	4,328.84	5,233.88	0.00	0.00
61 Building Reserve	196,682.10	0.00	N/A	0.00%	119,882.10	55,170.00	21,630.00	2.10
Total of All Funds	4,065,031.40	347,427.53			352,243.33	2,806,828.63	905,959.44	87.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-81273019

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	233 *
M1	WHITEHALL 7-8	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,072,557.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	241,427.33
D.	At Risk Student	(I-D)	16,485.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	3,584.00
G.	Data For Achievement	(I-G)	7,756.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	79,941.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,794.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	320
B.	BASE Budget Limit	(II-B)	2,305,529.49
C.	Maximum Budget Limit	(II-C)	2,899,909.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	2,434,358.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,307,454.12
H.	Maximum Budget Limit	(II-H)	2,919,663.21
I.	Highest Budget Without a Vote	(II-I)	2,436,283.12
J.	Highest Budget	(II-J)	2,919,663.21
K.	Highest Voted Amount	(II-K)	483,380.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,436,283.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		243,628.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,252.59
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,252.59	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,002.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,002.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		268,883.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,436,283.12
1.	BASE Budget Limit	(V-A1)	2,307,454.12	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,072,557.46
1.	Direct State Aid Paid By State	(V-B1)	1,072,557.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		241,427.33
D.	At Risk Student	(V-D)		16,485.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		3,584.00
G.	Data For Achievement	(V-G)		7,756.20
H.	Special Education Allowable Cost Payment	(V-H)		79,941.24
I.	Remaining Fund Balance Available	(V-I)		24,002.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,075.52
1.	Actual Non-Levy Revenue	(V-J1)	5,075.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		856,625.18
1.	Elementary County BASE Distribution	(V-L1)	856,625.18	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,307,454.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		12.50
	1. District Property Tax Levy Mills	(V-S1)	12.50	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		12.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,436,283.12

Budget Uses

Expenditure Budget	0002	2,436,283.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,002.19
Direct State Aid	3110	1,072,557.46
Quality Educator	3111	241,427.33
At Risk Student	3112	16,485.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	3,584.00
State Special Education Allowable Cost Payment to Districts	3115	79,941.24
Data For Achievement	3116	7,756.20
Elementary County BASE Distribution	2250	856,625.18
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,075.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	128,829.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,436,283.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,009.99
Contingency	0006	10,901.00
Over-Schedule	0011	430,089.01
Fund Balance for Budget	TFS48	23,437.63
Operating Reserve	0961	23,437.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,977.74
State - On-Schedule Transportation Reimbursement	3210	89,933.25
District Tax Levy	1110	430,089.01
District Mills	999	41.72
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	128,809.16

Budget Uses

Expenditure Budget	0002	128,809.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,809.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,809.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,809.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	125,246.70	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,488.57
Unreserved Fund Balance Reappropriated	0970	19,488.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	305,511.43
District Mills	999	29.64
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-81273019

14 Retirement Fund

Adopted Budget	0001	395,545.00

Budget Uses

Expenditure Budget	0002	395,545.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,537.05
Operating Reserve	0961	79,109.00
Unreserved Fund Balance Reappropriated	0970	54,428.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	341,116.95
Total Estimated Revenues to Fund Adopted Budget	0004	395,545.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,149.30

Budget Uses

Expenditure Budget	0002	23,149.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,304.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,304.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,944.88
District Tax Levy	1110	19,900.00
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	23,149.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,562.72

Budget Uses

Expenditure Budget	0002	9,562.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,328.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,328.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,233.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,562.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-81273019

61 Building Reserve Fund

Adopted Budget		0001	196,682.10

Budget Uses

Expenditure Budget		0002	196,682.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119,882.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119,882.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	55,170.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	21,630.00
District Mills		999	2.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.10
Total Estimated Revenues to Fund Adopted Budget		0004	196,682.10

Budget Report
FY 2027

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-75271414

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	173	14,654,900

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	150	12,022,088
Non-located - 28 Madison	N/A	16	2,476,535
Non-located - 47 Silver Bow	N/A	7	156,277

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-75271414

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,792,580.75	179,258.08	10%	10.00%	24,015.27	1,626,758.00	141,807.48	9.68
10 Transportation	450,000.00	65,200.00	20%	14.49%	2,222.76	64,567.47	383,209.77	26.15
11 Bus Depreciation Reserve	362,909.96	0.00	N/A	0.00%	282,883.16	0.00	80,026.80	5.46
13 Tuition	200,000.00		N/A		0.00	0.00	200,000.00	13.65
14 Retirement	200,000.00	40,000.00	20%	20.00%	13,002.18	186,997.82		
17 Adult Education	3,665.00	1,282.75	35%	35.00%	882.33	0.00	2,782.67	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,581.88	0.00	N/A	0.00%	1,090.49	1,391.39	20,100.00	1.37
29 Flexibility	13,990.13	0.00	N/A	0.00%	1,216.83	12,773.30	0.00	0.00
61 Building Reserve	143,165.03	0.00	N/A	0.00%	84,305.03	43,610.00	15,250.00	1.04
Total of All Funds	3,188,892.75	285,740.83			409,618.05	1,936,097.98	843,176.72	57.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-75271414

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 173

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	826,943.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,400.16
D.	At Risk Student	(I-D)	6,320.56
E.	Indian Education For All	(I-E)	4,520.49
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	4,328.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,994.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,717.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	164
B.	BASE Budget Limit	(II-B)	1,547,031.58
C.	Maximum Budget Limit	(II-C)	1,979,893.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,688,839.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,650,773.26
H.	Maximum Budget Limit	(II-H)	2,123,405.27
I.	Highest Budget Without a Vote	(II-I)	1,792,580.76
J.	Highest Budget	(II-J)	2,123,405.27
K.	Highest Voted Amount	(II-K)	330,824.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,792,580.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		179,258.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,015.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,015.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		203,273.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,792,580.75
1.	BASE Budget Limit	(V-A1)	1,650,773.26	
2.	Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		826,943.30
1.	Direct State Aid Paid By State	(V-B1)	826,943.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,400.16
D.	At Risk Student	(V-D)		6,320.56
E.	Indian Education For All	(V-E)		4,520.49
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		4,328.46
H.	Special Education Allowable Cost Payment	(V-H)		41,994.73
I.	Remaining Fund Balance Available	(V-I)		24,015.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,464.82
1.	Actual Non-Levy Revenue	(V-J1)	5,464.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		644,249.47
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	644,249.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,650,773.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.68
	1. District Property Tax Levy Mills	(V-S1)	9.68	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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22 Jefferson
0454 Whitehall H S

Submit ID: 0454-75271414

01 General Fund

Adopted Budget	0001	1,792,580.75

Budget Uses

Expenditure Budget	0002	1,792,580.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,015.27
Direct State Aid	3110	826,943.30
Quality Educator	3111	91,400.16
At Risk Student	3112	6,320.56
Indian Education For All	3113	4,520.49
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	41,994.73
Data For Achievement	3116	4,328.46
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	644,249.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,670.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	794.47
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	141,807.48		
District Tax Levy			1110	141,807.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,792,580.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,697.69
Contingency	0006	5,869.77
Over-Schedule	0011	385,432.54
Fund Balance for Budget	TFS48	67,422.76
Operating Reserve	0961	65,200.00
Unreserved Fund Balance Reappropriated	0970	2,222.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,141.86
State - On-Schedule Transportation Reimbursement	3210	48,425.61
District Tax Levy	1110	383,209.77
District Mills	999	26.15
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0454-75271414

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	362,909.96

Budget Uses

Expenditure Budget	0002	362,909.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,883.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,883.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,026.80
District Mills	999	5.46
Total Estimated Revenues to Fund Adopted Budget	0004	362,909.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Bus	2024	400,134.00	160,053.60	80,026.80	80,026.80
2018 International RE	2019	83,497.80	125,246.70	N/A	NA
Total					80,026.80

Budget Report
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13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	13.65
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,002.18
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	13,002.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,997.82
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,665.00

Budget Uses

Expenditure Budget	0002	3,665.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,165.08
Operating Reserve	0961	1,282.75
Unreserved Fund Balance Reappropriated	0970	882.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,782.67
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	3,665.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,581.88

Budget Uses

Expenditure Budget	0002	22,581.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,090.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,090.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,391.39
District Tax Levy	1110	20,100.00
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	22,581.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,990.13

Budget Uses

Expenditure Budget	0002	13,990.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,216.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,216.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,773.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,990.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	143,165.03

Budget Uses

Expenditure Budget	0002	143,165.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,305.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,305.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	43,610.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	15,250.00
District Mills	999	1.04
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	143,165.03

Budget Report
FY 2027

30 Meagher

Submit ID: 0570-80583671

0570 White Sulphur Spgs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 114	* 57	11,901,925

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristi Sangray

(Signature) (Date)

Chairperson, School Trustees: Kari Marks

(Signature) (Date)

County Superintendent: Liv West

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027
30 Meagher

Submit ID: 0570-80583671

0570 White Sulphur Spgs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,234,803.78	223,480.38	10%	10.00%	71,388.60	1,639,191.11	524,224.07	44.05
10 Transportation	310,877.87	62,175.57	20%	20.00%	109,509.49	119,863.20	81,505.18	6.85
11 Bus Depreciation Reserve	628,580.94	0.00	N/A	0.00%	530,841.94	0.00	97,739.00	8.21
13 Tuition	69,118.60		N/A		3,341.30	0.00	65,777.30	5.53
14 Retirement	401,714.00	80,342.80	20%	20.00%	138,881.24	262,832.76		
17 Adult Education	25,729.60	0.00	35%	0.00%	25,729.60	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	205,807.04	0.00	N/A	0.00%	167,850.04	1,441.80	36,515.20	3.07
29 Flexibility	26,842.48	0.00	N/A	0.00%	11,180.86	15,661.62	0.00	0.00
61 Building Reserve	780,474.96	0.00	N/A	0.00%	679,199.96	78,658.00	22,617.00	1.90
Total of All Funds	4,683,949.27	365,998.75			1,737,923.03	2,117,648.49	828,377.75	69.61

50 Debt Service								
Tax Jurisdiction								
GO Series 2016	675,800.00	0.00	20-9-438	0.00%	2,089.53	0.00	673,710.47	56.61

Budget Report
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Submit ID: 0570-80583671

0570 White Sulphur Spgs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS K-6	91 *
M1	WHITE SUL SPGS 7-8	23 *
H1	WHITE SUL SPGS HS 9-12	57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	829,406.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,632.00
D.	At Risk Student	(I-D)	13,000.16
E.	Indian Education For All	(I-E)	4,468.23
F.	American Indian Achievement Gap	(I-F)	2,048.00
G.	Data For Achievement	(I-G)	4,278.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,276.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,425.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,771,920.67
C.	Maximum Budget Limit	(II-C)	2,189,249.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,224.07
E.	Adopted Budget	(II-E)	2,296,144.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,710,579.71
H.	Maximum Budget Limit	(II-H)	2,101,899.81
I.	Highest Budget Without a Vote	(II-I)	2,234,803.78
J.	Highest Budget	(II-J)	2,303,530.65
K.	Highest Voted Amount	(II-K)	68,726.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,234,803.78

Budget Report
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Submit ID: 0570-80583671

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			223,480.38
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			71,388.60
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	71,388.60		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			294,868.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,682.49	8,594.01	25,276.50
B.	Special Education RSBG to Coop	5,560.83	2,864.67	8,425.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,897.33	4,583.47	13,480.80

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	804,976.50	487,521.00	1,292,497.50
		992,640.50	862,854.00	1,855,494.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	350,402.10	304,587.46	654,989.56
H.	Special Education in BASE@40%	8,897.33	4,583.47	13,480.80
I.	Subsidized BASE Amount	359,299.43	309,170.93	668,470.36
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,234,803.78
	1. BASE Budget Limit	(V-A1)	1,710,579.71	
	2. Over-BASE Budget	(V-A2)	524,224.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		829,406.04
	1. Direct State Aid Paid By State	(V-B1)	829,406.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,632.00
D.	At Risk Student	(V-D)		13,000.16
E.	Indian Education For All	(V-E)		4,468.23
F.	American Indian Achievement Gap	(V-F)		2,048.00
G.	Data For Achievement	(V-G)		4,278.42

H.	Special Education Allowable Cost Payment	(V-H)		25,276.50
I.	Remaining Fund Balance Available	(V-I)		71,388.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,154.32
	1. Actual Non-Levy Revenue	(V-J1)	19,154.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		577,927.44
	1. Elementary County BASE Distribution	(V-L1)	310,406.25	
	2. High School County BASE Distribution	(V-L2)	267,521.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,710,579.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,224.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,224.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		44.05
	1. District Property Tax Levy Mills	(V-S1)	44.05	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		44.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
30 Meagher
0570 White Sulphur Spgs K-12

Submit ID: 0570-80583671

01 General Fund

Adopted Budget	0001	2,234,803.78

Budget Uses

Expenditure Budget	0002	2,234,803.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	71,388.60
Direct State Aid	3110	829,406.04
Quality Educator	3111	163,632.00
At Risk Student	3112	13,000.16
Indian Education For All	3113	4,468.23
American Indian Achievement Gap	3114	2,048.00
State Special Education Allowable Cost Payment to Districts	3115	25,276.50
Data For Achievement	3116	4,278.42
Elementary County BASE Distribution	2250	310,406.25
High School County BASE Distribution	2260	267,521.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,154.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	524,224.07		
District Tax Levy			1110	524,224.07
Total Estimated Revenues to Fund Adopted Budget			0004	2,234,803.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,877.87

Budget Uses

Expenditure Budget	0002	310,877.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,966.55
Contingency	0006	10,896.66
Over-Schedule	0011	191,014.66
Fund Balance for Budget	TFS48	171,685.06
Operating Reserve	0961	62,175.57
Unreserved Fund Balance Reappropriated	0970	109,509.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,965.80
State - On-Schedule Transportation Reimbursement	3210	89,897.40
District Tax Levy	1110	81,505.18
District Mills	999	6.85
Total Estimated Revenues to Fund Adopted Budget	0004	310,877.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0570 White Sulphur Spgs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	628,580.94

Budget Uses

Expenditure Budget	0002	628,580.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	530,841.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	530,841.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	97,739.00
District Mills	999	8.21
Total Estimated Revenues to Fund Adopted Budget	0004	628,580.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Freightliner Bus	2025	172,787.00	34,557.40	34,557.40	34,557.40
2024 Thomas Freightliner Bus	2024	127,513.00	76,507.80	25,502.60	25,502.60
2024 Thomas Freightliner-Bus	2024	132,351.00	79,410.60	26,470.20	26,470.20
2019 THOMAS FREIGHTLINER	2019	112,088.00	156,923.20	22,417.60	11,208.80
2018 Freightliner-Thomas	2017	98,994.00	148,491.00	N/A	NA
2015 Thomas Freightliner Bus	2015	89,025.00	133,537.50	N/A	NA
45 Express Travel Bus	2010	53,965.65	80,948.48	N/A	NA
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
Total					97,739.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	69,118.60

Budget Uses

Expenditure Budget	0002	69,118.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,341.30
Unreserved Fund Balance Reappropriated	0970	3,341.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,777.30
District Mills	999	5.53
Total Estimated Revenues to Fund Adopted Budget	0004	69,118.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	401,714.00

Budget Uses

Expenditure Budget	0002	401,714.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	219,224.04
Operating Reserve	0961	80,342.80
Unreserved Fund Balance Reappropriated	0970	138,881.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	262,832.76
Total Estimated Revenues to Fund Adopted Budget	0004	401,714.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,729.60

Budget Uses

Expenditure Budget	0002	25,729.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,729.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,729.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,729.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	205,807.04

Budget Uses

Expenditure Budget	0002	205,807.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,850.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,850.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,441.80
District Tax Levy	1110	36,515.20
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	205,807.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	26,842.48

Budget Uses

Expenditure Budget	0002	26,842.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,180.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,180.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,661.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,842.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0570 White Sulphur Spgs K-12

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50 Debt Service Fund
GO Series 2016

Taxable Value		11,901,925.00
Adopted Budget	0001	675,800.00

Budget Uses

Expenditure Budget	0002	675,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,089.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,089.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	673,710.47
Jurisdiction Mills	999	56.61
Total Estimated Revenues to Fund Adopted Budget	0004	675,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	2,515,000.00	230,000.00	107,500.00	400.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	2,515,000.00	230,000.00	107,500.00	400.00
Total Bond Requirements							675,800.00

Total Debt Service Requirements	0002	675,800.00

Budget Report
FY 2027

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0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	780,474.96

Budget Uses

Expenditure Budget		0002	780,474.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	679,199.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	679,199.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	78,658.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	22,617.00
District Mills		999	1.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.90
Total Estimated Revenues to Fund Adopted Budget		0004	780,474.96

Budget Report
FY 2027

36 Phillips

Submit ID: 0663-20406802

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	31	*	11	2,542,183

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Allie Olsen

(Signature) (Date)

County Superintendent: Ann Wilson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

36 Phillips

Submit ID: 0663-20406802

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,091,386.04	76,266.64	10%	6.99%	0.00	807,111.41	284,274.63	111.82
10 Transportation	281,440.90	56,288.18	20%	20.00%	33,790.36	70,849.87	176,800.67	69.55
11 Bus Depreciation Reserve	232,295.99	0.00	N/A	0.00%	133,762.24	0.00	98,533.75	38.76
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	4,753.29	125,246.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,243.02	0.00	N/A	0.00%	23,562.73	680.29	10,000.00	3.93
29 Flexibility	333,818.46	0.00	N/A	0.00%	133,818.46	200,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,103,184.41	158,554.82			329,687.08	1,203,888.28	569,609.05	224.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	23
M1	WHITEWATER 7-8	8
H1	WHITEWATER HS 9-12	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	393,168.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,426.24
D.	At Risk Student	(I-D)	2,774.49
E.	Indian Education For All	(I-E)	1,097.46
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	1,050.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,908.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,302.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	753,468.31
C.	Maximum Budget Limit	(II-C)	927,435.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,533.89
E.	Adopted Budget	(II-E)	1,051,002.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	807,111.41
H.	Maximum Budget Limit	(II-H)	988,552.72
I.	Highest Budget Without a Vote	(II-I)	1,091,386.04
J.	Highest Budget	(II-J)	1,091,386.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,091,386.04

Budget Report
FY 2027

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Submit ID: 0663-20406802

0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,266.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,266.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	5,223.81	1,685.10	6,908.91
B.	Special Education RSBG to Coop	1,741.27	561.70	2,302.97
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,786.03	898.72	3,684.75

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	222,364.40	94,209.50	316,573.90
		410,028.40	469,542.50	879,570.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	144,740.03	165,748.50	310,488.53
H.	Special Education in BASE@40%	2,786.03	898.72	3,684.75
I.	Subsidized BASE Amount	147,526.06	166,647.22	314,173.28
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,091,386.04
1.	BASE Budget Limit	(V-A1)	807,111.41	
2.	Over-BASE Budget	(V-A2)	284,274.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		393,168.19
1.	Direct State Aid Paid By State	(V-B1)	393,168.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,426.24
D.	At Risk Student	(V-D)		2,774.49
E.	Indian Education For All	(V-E)		1,097.46
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		1,050.84

H.	Special Education Allowable Cost Payment	(V-H)		6,908.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		314,173.28
	1. Elementary County BASE Distribution	(V-L1)	147,526.06	
	2. High School County BASE Distribution	(V-L2)	166,647.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		807,111.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		284,274.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		284,274.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		111.82
	1. District Property Tax Levy Mills	(V-S1)	111.82	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		111.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,091,386.04

Budget Uses

Expenditure Budget	0002	1,091,386.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	393,168.19
Quality Educator	3111	87,426.24
At Risk Student	3112	2,774.49
Indian Education For All	3113	1,097.46
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	6,908.91
Data For Achievement	3116	1,050.84
Elementary County BASE Distribution	2250	147,526.06
High School County BASE Distribution	2260	166,647.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	284,274.63		
District Tax Levy			1110	284,274.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,091,386.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	281,440.90

Budget Uses

Expenditure Budget	0002	281,440.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,408.96
Contingency	0006	6,440.90
Over-Schedule	0011	210,591.04
Fund Balance for Budget	TFS48	90,078.54
Operating Reserve	0961	56,288.18
Unreserved Fund Balance Reappropriated	0970	33,790.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,712.46
State - On-Schedule Transportation Reimbursement	3210	53,137.41
District Tax Levy	1110	176,800.67
District Mills	999	69.55
Total Estimated Revenues to Fund Adopted Budget	0004	281,440.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

36 Phillips

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0663 Whitewater K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,295.99

Budget Uses

Expenditure Budget	0002	232,295.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,762.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,762.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,533.75
District Mills	999	38.76
Total Estimated Revenues to Fund Adopted Budget	0004	232,295.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Chevy Express	2026	98,809.00	0.00	19,761.80	19,761.80
2024 Ford Expedition	2025	62,250.00	12,450.00	12,450.00	12,450.00
2023 GMC Acadia	2024	48,890.00	19,556.00	9,778.00	9,778.00
2024 Thomas 54 passenger	2024	120,000.00	48,000.00	24,000.00	24,000.00
Ford Expedition	2020	39,309.00	39,309.00	7,861.80	7,861.80
Silverado Crew PU	2019	45,996.27	45,996.25	9,199.25	9,199.25
Silverado Crew PU	2019	45,489.00	54,586.80	9,097.80	9,097.80
2017 Thomas Minotour 16 pass	2018	63,851.00	89,391.40	12,770.20	6,385.10
2013 Minotour 16 pass	2013	58,065.50	87,098.25	N/A	NA
Total					98,533.75

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
36 Phillips

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14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,753.29
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	4,753.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	125,246.71
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,243.02

Budget Uses

Expenditure Budget	0002	34,243.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,562.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,562.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	680.29
District Tax Levy	1110	10,000.00
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	34,243.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	333,818.46

Budget Uses

Expenditure Budget	0002	333,818.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,818.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,818.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	333,818.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

55 Wibaux

Submit ID: 0964-22191132

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	117	*	38	45,404,376

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Josh Wirtzfeld

(Signature) (Date)

County Superintendent: Jodee Chaffee

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

55 Wibaux

Submit ID: 0964-22191132

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,025,688.97	168,708.32	10%	8.33%	0.00	1,677,103.33	348,585.64	7.68
10 Transportation	1,150,000.00	230,000.00	20%	20.00%	75,579.49	76,955.27	997,465.24	21.97
11 Bus Depreciation Reserve	405,304.11	0.00	N/A	0.00%	199,769.93	7,000.00	198,534.18	4.37
13 Tuition	134,879.13		N/A		446.87	200.00	134,232.26	2.96
14 Retirement	450,000.00	90,000.00	20%	20.00%	70,535.34	379,464.66		
17 Adult Education	250,000.00	87,500.00	35%	35.00%	97,494.68	7,000.00	145,505.32	3.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,907.01	0.00	N/A	0.00%	409.85	51,497.16	50,000.00	1.10
29 Flexibility	366,432.46	0.00	N/A	0.00%	1,712.68	364,719.78	0.00	0.00
61 Building Reserve	532,297.84	0.00	N/A	0.00%	220,972.85	33,968.79	277,356.20	6.10
Total of All Funds	5,416,509.52	576,208.32			666,921.69	2,597,908.99	2,151,678.84	47.38

50 Debt Service Tax Jurisdiction								
06	484,200.00	71.93	20-9-438	0.01%	0.00	2,000.00	482,200.00	10.62

Budget Report
FY 2027

55 Wibaux

Submit ID: 0964-22191132

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	85
M1	WIBAUX 7-8	32
H1	WIBAUX HS 9-12	38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	773,358.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	179,683.52
D.	At Risk Student	(I-D)	4,505.87
E.	Indian Education For All	(I-E)	4,050.15
F.	American Indian Achievement Gap	(I-F)	1,792.00
G.	Data For Achievement	(I-G)	3,878.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,438.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,537.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,601,297.12
C.	Maximum Budget Limit	(II-C)	1,977,009.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,098.30
E.	Adopted Budget	(II-E)	1,977,395.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,657,625.53
H.	Maximum Budget Limit	(II-H)	2,025,688.97
I.	Highest Budget Without a Vote	(II-I)	2,025,688.97
J.	Highest Budget	(II-J)	2,025,688.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,025,688.97

Budget Report
FY 2027
55 Wibaux

Submit ID: 0964-22191132

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			168,708.32
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			168,708.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	41,492.61	12,945.93	54,438.54
B.	Special Education RSBG to Coop	6,571.89	1,965.95	8,537.84
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	19,225.80	5,964.75	25,190.55

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	841,917.00	325,194.50	1,167,111.50
		1,029,581.00	700,527.50	1,730,108.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	363,442.09	247,286.21	610,728.30
H.	Special Education in BASE@40%	19,225.80	5,964.75	25,190.55
I.	Subsidized BASE Amount	382,667.89	253,250.96	635,918.85
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,025,688.97
	1. BASE Budget Limit	(V-A1)	1,657,625.53	
	2. Over-BASE Budget	(V-A2)	368,063.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		773,358.50
	1. Direct State Aid Paid By State	(V-B1)	773,358.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		179,683.52
D.	At Risk Student	(V-D)		4,505.87
E.	Indian Education For All	(V-E)		4,050.15
F.	American Indian Achievement Gap	(V-F)		1,792.00
G.	Data For Achievement	(V-G)		3,878.10

H.	Special Education Allowable Cost Payment	(V-H)		54,438.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,664.25
	1. Actual Non-Levy Revenue	(V-J1)	1,664.25	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		634,254.60
	1. Elementary County BASE Distribution	(V-L1)	381,669.34	
	2. High School County BASE Distribution	(V-L2)	252,585.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,657,625.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,477.80
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	19,477.80	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,585.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		368,063.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		7.68
	1. District Property Tax Levy Mills	(V-S1)	7.68	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		7.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,025,688.97

Budget Uses

Expenditure Budget	0002	2,025,688.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	773,358.50
Quality Educator	3111	179,683.52
At Risk Student	3112	4,505.87
Indian Education For All	3113	4,050.15
American Indian Achievement Gap	3114	1,792.00
State Special Education Allowable Cost Payment to Districts	3115	54,438.54
Data For Achievement	3116	3,878.10
Elementary County BASE Distribution	2250	381,669.34
High School County BASE Distribution	2260	252,585.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,664.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

55 Wibaux

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0964 Wibaux K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,477.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	348,585.64		
District Tax Levy			1110	348,585.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,025,688.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,150,000.00

Budget Uses

Expenditure Budget	0002	1,150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,322.97
Contingency	0006	5,632.30
Over-Schedule	0011	1,088,044.73
Fund Balance for Budget	TFS48	305,579.49
Operating Reserve	0961	230,000.00
Unreserved Fund Balance Reappropriated	0970	75,579.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,488.81
State - On-Schedule Transportation Reimbursement	3210	46,466.46
District Tax Levy	1110	997,465.24
District Mills	999	21.97
Total Estimated Revenues to Fund Adopted Budget	0004	1,150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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0964 Wibaux K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	405,304.11

Budget Uses

Expenditure Budget	0002	405,304.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,769.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,769.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	198,534.18
District Mills	999	4.37
Total Estimated Revenues to Fund Adopted Budget	0004	405,304.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC CE Bus	2026	139,744.00	0.00	27,948.80	27,948.80
2026 IC-CE Bus	2026	136,375.00	0.00	27,275.00	27,275.00
2025 Chevrolet Suburban	2025	62,600.00	12,520.00	12,520.00	12,520.00
2023 American Dreamliner 51 Passenger	2024	363,500.00	145,400.00	72,700.00	72,700.00
2024 IC-CE Bus	2024	158,795.00	63,518.00	31,759.00	31,759.00
Bus Cameras	2023	23,061.90	13,837.14	4,612.38	4,612.38
Chevrolet Express 12 Passenger Bus	2022	6,000.00	4,800.00	1,200.00	1,200.00
2021 IC CE Route Bus	2020	83,095.00	83,095.00	16,619.00	16,619.00
2012 Collins Bus	2019	19,500.00	20,500.00	3,900.00	3,900.00
2010 Bluebird 54 passenger	2010	76,750.00	115,125.00	N/A	NA
Total					198,534.18

13 Tuition Fund

Adopted Budget	0001	134,879.13

Budget Uses

Expenditure Budget	0002	134,879.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	446.87
Unreserved Fund Balance Reappropriated	0970	446.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	134,232.26
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	134,879.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	160,535.34
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	70,535.34

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	374,464.66
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
55 Wibaux

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0964 Wibaux K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184,994.68
Operating Reserve	0961	87,500.00
Unreserved Fund Balance Reappropriated	0970	97,494.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	145,505.32
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101,907.01

Budget Uses

Expenditure Budget	0002	101,907.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	409.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	409.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,397.16
District Tax Levy	1110	50,000.00
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	101,907.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	366,432.46

Budget Uses

Expenditure Budget	0002	366,432.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,712.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,712.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	350,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,619.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	366,432.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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55 Wibaux

0964 Wibaux K-12 Schools

Submit ID: 0964-22191132

50 Debt Service Fund

06

Taxable Value		45,404,376.00
Adopted Budget	0001	484,200.00

Budget Uses

Expenditure Budget	0002	484,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	71.93
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	482,200.00
Jurisdiction Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	484,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/25/2020	06/30/2030	4,200,000.00	1,360,000.00	430,000.00	53,700.00	500.00
Total Bond Requirements							484,200.00
Total Debt Service Requirements						0002	484,200.00

Budget Report
FY 2027

55 Wibaux

Submit ID: 0964-22191132

0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	532,297.84

Budget Uses

Expenditure Budget	0002	532,297.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,972.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,972.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,468.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	10,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	200,000.00	
District Tax Levy		1110	277,356.20
District Mills		999	6.10
Building Reserve Voted Mills		0134	4.40
Building Reserve Permissive Mills		0135	1.70
Total Estimated Revenues to Fund Adopted Budget		0004	532,297.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	600,000.00	3	612	200,000.00	200,000.00	200,000.00
Total						200,000.00

Budget Report
FY 2027

16 Gallatin

0354 Willow Creek Elem

Submit ID: 0354-83029148

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 45	N/A	2,462,117

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	40	N/A	1,837,049
Non-located - 22 Jefferson	5	N/A	625,068

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

Submit ID: 0354-83029148

0354 Willow Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	614,165.42	61,416.54	10%	10.00%	12,552.57	470,570.12	131,042.73	53.22
10 Transportation	30,943.31	6,188.66	20%	20.00%	9,249.29	12,925.55	8,768.47	3.56
11 Bus Depreciation Reserve	221,013.34	0.00	N/A	0.00%	213,858.61	6,056.00	1,098.73	0.45
13 Tuition	11,726.02		N/A		4,122.95	0.00	7,603.07	3.09
14 Retirement	74,391.92	14,878.38	20%	20.00%	241.85	74,150.07		
17 Adult Education	18,490.75	0.00	35%	0.00%	18,015.41	475.34	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,911.78	0.00	N/A	0.00%	2,977.75	934.03	0.00	0.00
29 Flexibility	41,623.10	0.00	N/A	0.00%	38,053.10	3,570.00	0.00	0.00
61 Building Reserve	197,923.99	0.00	N/A	0.00%	170,348.29	22,060.56	5,515.14	2.24
Total of All Funds	1,214,189.63	82,483.58			469,419.82	590,741.67	154,028.14	62.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

16 Gallatin

Submit ID: 0354-83029148

0354 Willow Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	35 *
M1	WILLOW CREEK 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	226,797.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,453.12
D.	At Risk Student	(I-D)	2,236.33
E.	Indian Education For All	(I-E)	1,175.85
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,125.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,878.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,359.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	460,414.26
C.	Maximum Budget Limit	(II-C)	585,315.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	122,755.92
E.	Adopted Budget	(II-E)	583,170.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	483,122.69
H.	Maximum Budget Limit	(II-H)	614,165.42
I.	Highest Budget Without a Vote	(II-I)	605,878.61
J.	Highest Budget	(II-J)	614,165.42
K.	Highest Voted Amount	(II-K)	8,286.81
L.	Amount Approved on Ballot by Voters	(II-L)	8,286.81
M.	Adopted Budget	(II-M)	614,165.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,416.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,552.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,552.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		73,969.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		614,165.42
1.	BASE Budget Limit	(V-A1)	483,122.69	
2.	Over-BASE Budget	(V-A2)	131,042.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		226,797.74
1.	Direct State Aid Paid By State	(V-B1)	226,797.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,453.12
D.	At Risk Student	(V-D)		2,236.33
E.	Indian Education For All	(V-E)		1,175.85
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,125.90
H.	Special Education Allowable Cost Payment	(V-H)		12,878.45
I.	Remaining Fund Balance Available	(V-I)		12,552.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,621.56
1.	Actual Non-Levy Revenue	(V-J1)	3,621.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		169,025.17
1.	Elementary County BASE Distribution	(V-L1)	169,025.17	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		483,122.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		131,042.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		131,042.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		53.22
	1. District Property Tax Levy Mills	(V-S1)	53.22	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		53.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

16 Gallatin

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0354 Willow Creek Elem

01 General Fund

Adopted Budget	0001	614,165.42

Budget Uses

Expenditure Budget	0002	614,165.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,552.57
Direct State Aid	3110	226,797.74
Quality Educator	3111	53,453.12
At Risk Student	3112	2,236.33
Indian Education For All	3113	1,175.85
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	12,878.45
Data For Achievement	3116	1,125.90
Elementary County BASE Distribution	2250	169,025.17
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,621.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	131,042.73		
District Tax Levy			1110	131,042.73
Total Estimated Revenues to Fund Adopted Budget			0004	614,165.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30,943.31

Budget Uses

Expenditure Budget	0002	30,943.31
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,750.50
Contingency	0006	1,175.05
Over-Schedule	0011	18,017.76
Fund Balance for Budget	TFS48	15,437.95
Operating Reserve	0961	6,188.66
Unreserved Fund Balance Reappropriated	0970	9,249.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,231.38
State - On-Schedule Transportation Reimbursement	3210	9,694.17
District Tax Levy	1110	8,768.47
District Mills	999	3.56
Total Estimated Revenues to Fund Adopted Budget	0004	30,943.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	221,013.34

Budget Uses

Expenditure Budget	0002	221,013.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	213,858.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	213,858.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,056.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,098.73
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	221,013.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	60,836.36	8,258.01	1,098.73
2014 IC	2014	59,173.34	88,760.01	N/A	NA
2009 International Bus	2013	41,650.00	62,475.00	N/A	NA
Total					1,098.73

13 Tuition Fund

Adopted Budget	0001	11,726.02

Budget Uses

Expenditure Budget	0002	11,726.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,122.95
Unreserved Fund Balance Reappropriated	0970	4,122.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,603.07
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	11,726.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	74,391.92

Budget Uses

Expenditure Budget	0002	74,391.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,120.23
Operating Reserve	0961	14,878.38
Unreserved Fund Balance Reappropriated	0970	241.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,150.07
Total Estimated Revenues to Fund Adopted Budget	0004	74,391.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	18,490.75

Budget Uses

Expenditure Budget	0002	18,490.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,015.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,015.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	475.34
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,490.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,911.78

Budget Uses

Expenditure Budget	0002	3,911.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,977.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,977.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	526.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	407.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,911.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,623.10

Budget Uses

Expenditure Budget	0002	41,623.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,053.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,053.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,370.00
Other Revenue from Local Sources	1900	2,200.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,623.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	197,923.99

Budget Uses

Expenditure Budget		0002	197,923.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	170,348.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	170,348.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,060.56
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	5,515.14
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	197,923.99

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0355 Willow Creek H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	8	1,719,973

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

16 Gallatin

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0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	488,782.26	48,878.23	10%	10.00%	12,930.36	368,009.47	107,842.43	62.70
10 Transportation	25,757.90	5,151.58	20%	20.00%	18,506.99	5,539.52	1,711.39	1.00
11 Bus Depreciation Reserve	105,235.62	0.00	N/A	0.00%	102,168.40	2,966.00	101.22	0.06
13 Tuition	5,500.48		N/A		4,657.29	0.00	843.19	0.49
14 Retirement	40,277.31	7,702.22	20%	19.12%	0.00	40,277.31		
17 Adult Education	18,254.22	0.00	35%	0.00%	17,912.92	341.30	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,404.43	0.00	N/A	0.00%	7,508.59	895.84	0.00	0.00
29 Flexibility	26,904.97	0.00	N/A	0.00%	26,904.97	0.00	0.00	0.00
61 Building Reserve	110,947.08	0.00	N/A	0.00%	94,847.08	12,880.00	3,220.00	1.87
Total of All Funds	830,064.27	61,732.03			285,436.60	430,909.44	113,718.23	66.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	198,403.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,324.16
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	209.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,244.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	449.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	393,699.64
C.	Maximum Budget Limit	(II-C)	504,114.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	76,512.41
E.	Adopted Budget	(II-E)	470,212.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	380,939.82
H.	Maximum Budget Limit	(II-H)	488,782.26
I.	Highest Budget Without a Vote	(II-I)	488,782.26
J.	Highest Budget	(II-J)	488,782.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	488,782.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,878.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,930.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,930.36	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,808.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		488,782.26
1.	BASE Budget Limit	(V-A1)	380,939.82	
2.	Over-BASE Budget	(V-A2)	107,842.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		198,403.19
1.	Direct State Aid Paid By State	(V-B1)	198,403.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,324.16
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		209.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.16
H.	Special Education Allowable Cost Payment	(V-H)		4,244.80
I.	Remaining Fund Balance Available	(V-I)		12,930.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,391.63
1.	Actual Non-Levy Revenue	(V-J1)	4,391.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		141,236.48
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	141,236.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		380,939.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,842.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		107,842.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		62.70
	1. District Property Tax Levy Mills	(V-S1)	62.70	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		62.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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Submit ID: 0355-24224145

01 General Fund

Adopted Budget	0001	488,782.26

Budget Uses

Expenditure Budget	0002	488,782.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,930.36
Direct State Aid	3110	198,403.19
Quality Educator	3111	19,324.16
At Risk Student	3112	0.00
Indian Education For All	3113	209.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,244.80
Data For Achievement	3116	200.16
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	141,236.49

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,141.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,250.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	107,842.43		
District Tax Levy			1110	107,842.43
Total Estimated Revenues to Fund Adopted Budget			0004	488,782.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,757.90

Budget Uses

Expenditure Budget	0002	25,757.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,035.94
Contingency	0006	503.59
Over-Schedule	0011	20,218.37
Fund Balance for Budget	TFS48	23,658.57
Operating Reserve	0961	5,151.58
Unreserved Fund Balance Reappropriated	0970	18,506.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,384.88
State - On-Schedule Transportation Reimbursement	3210	4,154.64
District Tax Levy	1110	1,711.39
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,757.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	105,235.62

Budget Uses

Expenditure Budget	0002	105,235.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,168.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,168.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,966.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	101.22
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	105,235.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	26,442.39	3,539.15	101.22
2014 IC	2014	33,826.66	50,739.99	N/A	NA
2009 International Bus	2013	17,850.00	26,775.00	N/A	NA
Total					101.22

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13 Tuition Fund

Adopted Budget	0001	5,500.48

Budget Uses

Expenditure Budget	0002	5,500.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,657.29
Unreserved Fund Balance Reappropriated	0970	4,657.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	843.19
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	40,277.31

Budget Uses

Expenditure Budget	0002	40,277.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,702.22
Operating Reserve	0961	7,702.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,277.31
Total Estimated Revenues to Fund Adopted Budget	0004	40,277.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,254.22

Budget Uses

Expenditure Budget	0002	18,254.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,912.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,912.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	341.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,254.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,404.43

Budget Uses

Expenditure Budget	0002	8,404.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,508.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,508.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	574.76
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	321.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,404.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26,904.97

Budget Uses

Expenditure Budget	0002	26,904.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,904.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,904.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,904.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	110,947.08

Budget Uses

Expenditure Budget		0002	110,947.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,847.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,847.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,880.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	3,220.00
District Mills		999	1.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.87
Total Estimated Revenues to Fund Adopted Budget		0004	110,947.08

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 112	* 45	2,036,961

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kevin Arntzen

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,816,678.38	231,669.77	10%	12.75%	0.00	1,630,393.39	186,284.99	91.45
10 Transportation	160,000.00	32,000.00	20%	20.00%	26,099.41	70,859.36	63,041.23	30.95
11 Bus Depreciation Reserve	350,208.47	0.00	N/A	0.00%	217,567.96	0.00	132,640.51	65.12
13 Tuition	30,000.00		N/A		771.62	0.00	29,228.38	14.35
14 Retirement	360,000.00	72,000.00	20%	20.00%	17,253.28	342,746.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	165,130.47	0.00	N/A	0.00%	154,820.47	1,354.71	8,955.29	4.40
29 Flexibility	328.39	0.00	N/A	0.00%	328.39	0.00	0.00	0.00
61 Building Reserve	994,900.90	0.00	N/A	0.00%	886,615.90	78,628.00	29,657.00	14.56
Total of All Funds	3,877,246.61	335,669.77			1,303,457.03	2,123,982.18	449,807.40	220.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	91 *
M1	WINIFRED 7-8	21 *
H1	WINIFRED HS 9-12	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	775,938.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,787.76
D.	At Risk Student	(I-D)	5,496.47
E.	Indian Education For All	(I-E)	4,102.41
F.	American Indian Achievement Gap	(I-F)	512.00
G.	Data For Achievement	(I-G)	3,928.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,602.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,200.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	159
B.	BASE Budget Limit	(II-B)	1,572,696.97
C.	Maximum Budget Limit	(II-C)	1,936,614.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	178,204.98
E.	Adopted Budget	(II-E)	1,766,481.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,607,255.35
H.	Maximum Budget Limit	(II-H)	1,980,035.86
I.	Highest Budget Without a Vote	(II-I)	1,816,678.38
J.	Highest Budget	(II-J)	1,980,035.86
K.	Highest Voted Amount	(II-K)	163,357.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,816,678.38

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			181,667.84
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			50,001.93
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	50,001.93		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			231,669.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,693.55	6,908.91	24,602.46
B.	Special Education RSBG to Coop	5,897.85	2,302.97	8,200.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,436.56	3,684.75	13,121.31

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	787,864.00	385,020.00	1,172,884.00
		975,528.00	760,353.00	1,735,881.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	344,361.38	268,404.61	612,765.99
H.	Special Education in BASE@40%	9,436.56	3,684.75	13,121.31
I.	Subsidized BASE Amount	353,797.94	272,089.36	625,887.30
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,816,678.38
	1. BASE Budget Limit	(V-A1)	1,607,255.35	
	2. Over-BASE Budget	(V-A2)	209,423.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		775,938.80
	1. Direct State Aid Paid By State	(V-B1)	775,938.80	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,787.76
D.	At Risk Student	(V-D)		5,496.47
E.	Indian Education For All	(V-E)		4,102.41
F.	American Indian Achievement Gap	(V-F)		512.00
G.	Data For Achievement	(V-G)		3,928.14

H.	Special Education Allowable Cost Payment	(V-H)		24,602.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,585.31
	1. Actual Non-Levy Revenue	(V-J1)	6,585.31	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		619,302.00
	1. Elementary County BASE Distribution	(V-L1)	350,044.31	
	2. High School County BASE Distribution	(V-L2)	269,257.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,607,255.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		23,138.05
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	23,138.05	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		186,284.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		209,423.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		91.45
	1. District Property Tax Levy Mills	(V-S1)	91.45	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		91.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,816,678.38

Budget Uses

Expenditure Budget	0002	1,816,678.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	775,938.80
Quality Educator	3111	166,787.76
At Risk Student	3112	5,496.47
Indian Education For All	3113	4,102.41
American Indian Achievement Gap	3114	512.00
State Special Education Allowable Cost Payment to Districts	3115	24,602.46
Data For Achievement	3116	3,928.14
Elementary County BASE Distribution	2250	350,044.31
High School County BASE Distribution	2260	269,257.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,585.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,138.05
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	186,284.98		
District Tax Levy			1110	186,284.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,816,678.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,859.36
Contingency	0006	6,000.00
Over-Schedule	0011	89,140.64
Fund Balance for Budget	TFS48	58,099.41
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	26,099.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,714.84
State - On-Schedule Transportation Reimbursement	3210	53,144.52
District Tax Levy	1110	63,041.23
District Mills	999	30.95
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	350,208.47
Budget Uses		
Expenditure Budget	0002	350,208.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	217,567.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	217,567.96
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	132,640.51
District Mills	999	65.12
Total Estimated Revenues to Fund Adopted Budget	0004	350,208.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Expedition	2026	65,638.00	0.00	13,127.60	5,000.00
Thomas 2025	2025	165,615.00	2,500.00	33,123.00	10,000.00
2023 Chevrolet Express	2024	127,005.00	17,368.32	25,401.00	14,868.32
Thomas	2023	151,501.00	90,900.60	30,300.20	30,300.20
IC COporation Bus	2017	87,803.18	107,803.20	17,560.64	17,560.44
IC Corporation Bus	2015	59,823.10	86,823.10	11,964.62	2,911.55
MCI Cruiser	2014	260,000.00	221,530.68	52,000.00	52,000.00
Chevrolet Express Cutaway	2009	63,000.00	94,500.00	N/A	NA
Total					132,640.51

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13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	771.62
Unreserved Fund Balance Reappropriated	0970	771.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,228.38
District Mills	999	14.35
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,253.28
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	17,253.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	342,746.72
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	165,130.47

Budget Uses

Expenditure Budget	0002	165,130.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	154,820.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,820.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,354.71
District Tax Levy	1110	8,955.29
District Mills	999	4.40
Total Estimated Revenues to Fund Adopted Budget	0004	165,130.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	328.39

Budget Uses

Expenditure Budget	0002	328.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	328.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	328.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	328.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	994,900.90

Budget Uses

Expenditure Budget		0002	994,900.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	886,615.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	886,615.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	78,628.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
District Tax Levy		1110	29,657.00
District Mills		999	14.56
Building Reserve Voted Mills		0134	4.91
Building Reserve Permissive Mills		0135	9.65
Total Estimated Revenues to Fund Adopted Budget		0004	994,900.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	50,000.00	5	612	40,000.00	10,000.00	10,000.00
Total						10,000.00

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0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 50	21	2,028,826

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mackenzie Schreiner

(Signature) (Date)

Chairperson, School Trustees: Charlie Ahlgren

(Signature) (Date)

County Superintendent: Kris Rowton

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

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0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,202,734.46	120,273.45	10%	10.00%	3,717.52	1,030,341.62	168,675.32	83.14
10 Transportation	168,000.00	32,750.00	20%	19.49%	53,474.72	100,938.55	13,586.73	6.70
11 Bus Depreciation Reserve	410,529.75	0.00	N/A	0.00%	347,362.95	0.00	63,166.80	31.13
13 Tuition	12,500.00		N/A		7,040.66	0.00	5,459.34	2.69
14 Retirement	160,000.00	27,899.84	20%	17.44%	0.00	160,000.00		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	3,069.01	0.00	1,930.99	0.95
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,003.74	0.00	N/A	0.00%	1,143.30	860.44	0.00	0.00
29 Flexibility	24,999.00	0.00	N/A	0.00%	16,827.72	8,171.28	0.00	0.00
61 Building Reserve	380,352.89	0.00	N/A	0.00%	292,417.89	70,348.00	17,587.00	8.67
Total of All Funds	2,366,119.84	182,673.29			725,053.77	1,370,659.89	270,406.18	133.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	37 *
M1	WINNETT 7-8	13 *
H1	WINNETT HS 9-12	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	492,399.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	111,815.20
D.	At Risk Student	(I-D)	4,448.81
E.	Indian Education For All	(I-E)	1,709.41
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	1,776.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,929.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,707.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	983,809.71
C.	Maximum Budget Limit	(II-C)	1,212,336.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	1,152,485.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,020,841.92
H.	Maximum Budget Limit	(II-H)	1,251,136.94
I.	Highest Budget Without a Vote	(II-I)	1,202,734.48
J.	Highest Budget	(II-J)	1,251,136.94
K.	Highest Voted Amount	(II-K)	48,402.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,202,734.46

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			120,273.45
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			3,717.52
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,717.52		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			123,990.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	8,965.98	3,963.56	12,929.54
B.	Special Education RSBG to Coop	2,527.65	1,179.57	3,707.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,597.45	2,057.25	6,654.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	358,765.80	179,802.00	538,567.80
		546,429.80	555,135.00	1,101,564.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	192,889.72	195,962.66	388,852.37
H.	Special Education in BASE@40%	4,597.45	2,057.25	6,654.70
I.	Subsidized BASE Amount	197,487.17	198,019.91	395,507.07
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,202,734.46
	1. BASE Budget Limit	(V-A1)	1,020,841.92	
	2. Over-BASE Budget	(V-A2)	181,892.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		492,399.47
	1. Direct State Aid Paid By State	(V-B1)	492,399.47	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		111,815.20
D.	At Risk Student	(V-D)		4,448.81
E.	Indian Education For All	(V-E)		1,709.41
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		1,776.42

H.	Special Education Allowable Cost Payment	(V-H)		12,929.54
I.	Remaining Fund Balance Available	(V-I)		3,717.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,322.61
	1. Actual Non-Levy Revenue	(V-J1)	6,322.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		385,466.94
	1. Elementary County BASE Distribution	(V-L1)	192,467.11	
	2. High School County BASE Distribution	(V-L2)	192,999.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,020,841.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,217.20
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	13,217.20	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		181,892.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		83.14
	1. District Property Tax Levy Mills	(V-S1)	83.14	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		83.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,202,734.46

Budget Uses

Expenditure Budget	0002	1,202,734.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,717.52
Direct State Aid	3110	492,399.47
Quality Educator	3111	111,815.20
At Risk Student	3112	4,448.81
Indian Education For All	3113	1,709.41
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	12,929.54
Data For Achievement	3116	1,776.42
Elementary County BASE Distribution	2250	192,467.11
High School County BASE Distribution	2260	192,999.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,660.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,662.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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35 Petroleum
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	13,217.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	168,675.32		
District Tax Levy			1110	168,675.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,202,734.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	168,000.00

Budget Uses

Expenditure Budget	0002	168,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,762.32
Contingency	0006	9,176.23
Over-Schedule	0011	67,061.45
Fund Balance for Budget	TFS48	86,224.72
Operating Reserve	0961	32,750.00
Unreserved Fund Balance Reappropriated	0970	53,474.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,234.63
State - On-Schedule Transportation Reimbursement	3210	75,703.92
District Tax Levy	1110	13,586.73
District Mills	999	6.70
Total Estimated Revenues to Fund Adopted Budget	0004	168,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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35 Petroleum

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0642 Winnett K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	410,529.75

Budget Uses

Expenditure Budget	0002	410,529.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	347,362.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347,362.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,166.80
District Mills	999	31.13
Total Estimated Revenues to Fund Adopted Budget	0004	410,529.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevrolet Traverse	2027	32,580.00	0.00	6,516.00	6,516.00
2027 Bluebird Bus	2027	238,750.00	0.00	47,750.00	9,550.00
2007 Bluebird Bluebird bus	2024	7,000.00	2,800.00	1,400.00	1,400.00
2019 Ford Expedition	2023	53,512.00	32,107.20	10,702.40	10,702.40
2024 Thomas Bus	2023	119,812.00	71,887.20	23,962.40	23,962.40
2007 Chevy Chevrolet bus	2020	8,500.00	10,200.00	1,700.00	1,700.00
2019 Thomas	2019	93,360.00	130,704.00	18,672.00	9,336.00
Total					63,166.80

Budget Report
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13 Tuition Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,040.66
Unreserved Fund Balance Reappropriated	0970	7,040.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,459.34
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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35 Petroleum
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14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,899.84
Operating Reserve	0961	27,899.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,819.01
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	3,069.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,930.99
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,003.74

Budget Uses

Expenditure Budget	0002	2,003.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,143.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,143.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	860.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,003.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	24,999.00

Budget Uses

Expenditure Budget	0002	24,999.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,827.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,827.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,171.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,999.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2027

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0642 Winnett K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	380,352.89

Budget Uses

Expenditure Budget		0002	380,352.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	292,417.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	292,417.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	70,348.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	17,587.00
District Mills		999	8.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	8.67
Total Estimated Revenues to Fund Adopted Budget		0004	380,352.89

Budget Report
FY 2027

01 Beaverhead

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Submit ID: 0010-28297284

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	1,842,120

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	10	N/A	1,788,036
Non-located - 12 Deer Lodge	0	N/A	54,084

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Paul Diaz

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,255.02	23,870.63	10%	17.52%	0.00	116,322.75	19,932.27	10.82
10 Transportation	725.00	145.00	20%	20.00%	3,583.36	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,125.00	3,625.00	20%	20.00%	5,379.88	12,745.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96.69	0.00	N/A	0.00%	0.64	96.05	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	155,201.71	27,640.63			8,963.88	129,163.92	19,932.27	10.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,181.68
D.	At Risk Student	(I-D)	2,370.03
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,516.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	505.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	117,051.15
C.	Maximum Budget Limit	(II-C)	142,874.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	136,983.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	113,952.65
H.	Maximum Budget Limit	(II-H)	141,056.92
I.	Highest Budget Without a Vote	(II-I)	136,255.02
J.	Highest Budget	(II-J)	141,056.92
K.	Highest Voted Amount	(II-K)	4,801.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,255.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,625.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,245.13
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,245.13	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,870.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,255.02
	1. BASE Budget Limit	(V-A1)	113,952.65	
	2. Over-BASE Budget	(V-A2)	22,302.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
	1. Direct State Aid Paid By State	(V-B1)	57,866.39	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,181.68
D.	At Risk Student	(V-D)		2,370.03
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,516.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		64.14
	1. Actual Non-Levy Revenue	(V-J1)	64.14	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		46,442.32
	1. Elementary County BASE Distribution	(V-L1)	46,442.33	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		113,952.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,370.09
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	2,370.09	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,302.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		10.82
	1. District Property Tax Levy Mills	(V-S1)	10.82	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		10.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

01 General Fund

Adopted Budget	0001	136,255.02

Budget Uses

Expenditure Budget	0002	136,255.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	5,181.68
At Risk Student	3112	2,370.03
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,516.59
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	46,442.33
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	64.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
01 Beaverhead
0010 Wisdom Elem

Submit ID: 0010-28297284

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,370.09
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	19,932.27
Total Estimated Revenues to Fund Adopted Budget			0004	136,255.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	725.00

Budget Uses

Expenditure Budget	0002	725.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	625.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,728.36
Operating Reserve	0961	145.00
Unreserved Fund Balance Reappropriated	0970	3,583.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	725.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,858.36

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

14 Retirement Fund

Adopted Budget	0001	18,125.00

Budget Uses

Expenditure Budget	0002	18,125.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,004.88
Operating Reserve	0961	3,625.00
Unreserved Fund Balance Reappropriated	0970	5,379.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,745.12
Total Estimated Revenues to Fund Adopted Budget	0004	18,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	96.69

Budget Uses

Expenditure Budget	0002	96.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-28297284

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	3,131,060

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	6	N/A	2,225,664
Non-located - 12 Deer Lodge	0	N/A	905,396

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Hughes

(Signature) (Date)

Chairperson, School Trustees: Veva Larson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	121,526.36	25,094.21	10%	20.65%	0.00	100,864.79	20,661.57	6.60
10 Transportation	3,347.30	45.05	20%	1.35%	0.00	3,347.31	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,253.00	34.06	20%	0.20%	0.00	17,253.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	302.58	0.00	N/A	0.00%	218.87	83.71	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	2.09	0.00	N/A	0.00%	2.09	0.00	0.00	0.00
Total of All Funds	142,431.33	25,173.32			220.96	121,548.81	20,661.57	6.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	45,905.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	480.60
E.	Indian Education For All	(I-E)	156.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	150.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	505.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	168.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	89,467.77
C.	Maximum Budget Limit	(II-C)	109,866.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	112,009.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,304.25
H.	Maximum Budget Limit	(II-H)	120,992.16
I.	Highest Budget Without a Vote	(II-I)	121,526.36
J.	Highest Budget	(II-J)	121,526.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	121,526.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,152.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12,941.57
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,941.57	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,094.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		121,526.36
	1. BASE Budget Limit	(V-A1)	99,304.25	
	2. Over-BASE Budget	(V-A2)	22,222.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		45,905.56
	1. Direct State Aid Paid By State	(V-B1)	45,905.56	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		480.60
E.	Indian Education For All	(V-E)		156.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		150.12
H.	Special Education Allowable Cost Payment	(V-H)		505.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,244.62
	1. Actual Non-Levy Revenue	(V-J1)	1,244.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		35,277.04
	1. Elementary County BASE Distribution	(V-L1)	35,277.04	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,304.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,560.54
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,560.54	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,661.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,222.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		6.60
	1. District Property Tax Levy Mills	(V-S1)	6.60	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		6.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

01 General Fund

Adopted Budget	0001	121,526.36

Budget Uses

Expenditure Budget	0002	121,526.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	45,905.56
Quality Educator	3111	15,584.00
At Risk Student	3112	480.60
Indian Education For All	3113	156.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	505.53
Data For Achievement	3116	150.12
Elementary County BASE Distribution	2250	35,277.04
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,244.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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01 Beaverhead
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,560.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	20,661.57		
District Tax Levy			1110	20,661.57
Total Estimated Revenues to Fund Adopted Budget			0004	121,526.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,347.30

Budget Uses

Expenditure Budget	0002	3,347.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,043.00
Contingency	0006	304.30
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	45.05
Operating Reserve	0961	45.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	836.82
State - On-Schedule Transportation Reimbursement	3210	2,510.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,347.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.01

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,253.00

Budget Uses

Expenditure Budget	0002	17,253.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34.06
Operating Reserve	0961	34.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,253.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,253.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	302.58

Budget Uses

Expenditure Budget	0002	302.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	83.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	302.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-21736394

61 Building Reserve Fund

Adopted Budget	0001	2.09

Budget Uses

Expenditure Budget	0002	2.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.09

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	10,556,380

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Bonnie Jo Young

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,559.23	7,700.34	10%	5.64%	0.00	119,963.70	16,595.53	1.57
10 Transportation	7,500.00	1,500.00	20%	20.00%	1,810.53	400.00	5,289.47	0.50
11 Bus Depreciation Reserve	16,282.26	0.00	N/A	0.00%	16,282.26	0.00	0.00	0.00
13 Tuition	35,000.00		N/A		0.00	0.00	35,000.00	3.32
14 Retirement	20,000.00	0.00	20%	0.00%	0.00	20,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,239.64	0.00	N/A	0.00%	1,138.53	101.11	0.00	0.00
29 Flexibility	69,409.84	0.00	N/A	0.00%	69,409.84	0.00	0.00	0.00
61 Building Reserve	41,150.00	0.00	N/A	0.00%	0.00	26,150.00	15,000.00	1.42
Total of All Funds	327,140.97	9,200.34			88,641.16	166,614.81	71,885.00	6.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,866.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,688.00
D.	At Risk Student	(I-D)	1,616.37
E.	Indian Education For All	(I-E)	261.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	250.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,685.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	561.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	122,167.04
C.	Maximum Budget Limit	(II-C)	149,855.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	138,762.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	119,963.69
H.	Maximum Budget Limit	(II-H)	148,591.40
I.	Highest Budget Without a Vote	(II-I)	136,559.24
J.	Highest Budget	(II-J)	148,591.40
K.	Highest Voted Amount	(II-K)	12,032.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,559.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		7,700.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		7,700.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,559.23
	1. BASE Budget Limit	(V-A1)	119,963.69	
	2. Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,866.39
	1. Direct State Aid Paid By State	(V-B1)	57,866.39	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,688.00
D.	At Risk Student	(V-D)		1,616.37
E.	Indian Education For All	(V-E)		261.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		250.20
H.	Special Education Allowable Cost Payment	(V-H)		1,685.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		100.02
	1. Actual Non-Levy Revenue	(V-J1)	100.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		46,496.31
	1. Elementary County BASE Distribution	(V-L1)	46,496.32	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		119,963.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		1.57
	1. District Property Tax Levy Mills	(V-S1)	1.57	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		1.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

01 General Fund

Adopted Budget	0001	136,559.23

Budget Uses

Expenditure Budget	0002	136,559.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,866.39
Quality Educator	3111	11,688.00
At Risk Student	3112	1,616.37
Indian Education For All	3113	261.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,685.10
Data For Achievement	3116	250.20
Elementary County BASE Distribution	2250	46,496.32
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	100.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
Over-BASE Levy	1110(c)	16,595.53	
District Tax Levy		1110	16,595.53
Total Estimated Revenues to Fund Adopted Budget		0004	136,559.23
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	300.00
Contingency	0006	100.00
Over-Schedule	0011	7,100.00
Fund Balance for Budget	TFS48	3,310.53
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	1,810.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	100.00
State - On-Schedule Transportation Reimbursement	3210	300.00
District Tax Levy	1110	5,289.47
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,282.26

Budget Uses

Expenditure Budget	0002	16,282.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,282.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,282.26

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,239.64

Budget Uses

Expenditure Budget	0002	1,239.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,138.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,138.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	101.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,239.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-28839696

29 Flexibility Fund

Adopted Budget	0001	69,409.84

Budget Uses

Expenditure Budget	0002	69,409.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,409.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,409.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69,409.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-28839696

61 Building Reserve Fund

Adopted Budget		0001	41,150.00

Budget Uses

Expenditure Budget		0002	41,150.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,150.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	15,000.00
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	41,150.00

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 477	N/A	4,569,502

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,834,271.91	383,427.19	10%	10.00%	5,809.18	3,726,367.98	102,114.75	22.34
10 Transportation	115,000.00	23,000.00	20%	20.00%	23,278.96	15,098.47	76,622.57	16.77
11 Bus Depreciation Reserve	313,000.00	199,982.90	N/A	63.89%	236,224.10	15,574.10	61,201.80	13.39
13 Tuition	66,890.00		N/A		8,568.43	0.00	58,321.57	12.76
14 Retirement	900,000.00	175,835.67	20%	19.54%	0.00	900,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,360.48	10,706.44	N/A	318.60%	0.00	3,360.48	0.00	0.00
29 Flexibility	6,462.64	166,677.39	N/A	2579.09%	0.00	6,462.64	0.00	0.00
61 Building Reserve	113,317.43	411,551.43	N/A	363.18%	0.00	93,417.11	19,900.32	4.36
Total of All Funds	5,352,302.46	1,371,181.02			273,880.67	4,760,280.78	318,161.01	69.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	362 *
M1	WOLF POINT 7-8	115 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,605,256.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	470,013.44
D.	At Risk Student	(I-D)	61,279.74
E.	Indian Education For All	(I-E)	12,464.01
F.	American Indian Achievement Gap	(I-F)	104,960.00
G.	Data For Achievement	(I-G)	11,934.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	135,928.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	501
B.	BASE Budget Limit	(II-B)	3,719,700.98
C.	Maximum Budget Limit	(II-C)	4,519,021.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E.	Adopted Budget	(II-E)	3,821,795.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,723,893.81
H.	Maximum Budget Limit	(II-H)	4,523,686.51
I.	Highest Budget Without a Vote	(II-I)	3,834,271.91
J.	Highest Budget	(II-J)	4,523,686.51
K.	Highest Voted Amount	(II-K)	689,414.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,834,271.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		383,427.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,809.18
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,809.18	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		389,236.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,834,271.91
	1. BASE Budget Limit	(V-A1)	3,723,893.81	
	2. Over-BASE Budget	(V-A2)	110,378.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,605,256.25
	1. Direct State Aid Paid By State	(V-B1)	1,605,256.25	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		470,013.44
D.	At Risk Student	(V-D)		61,279.74
E.	Indian Education For All	(V-E)		12,464.01
F.	American Indian Achievement Gap	(V-F)		104,960.00
G.	Data For Achievement	(V-G)		11,934.54
H.	Special Education Allowable Cost Payment	(V-H)		135,928.74
I.	Remaining Fund Balance Available	(V-I)		5,809.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,177.18
	1. Actual Non-Levy Revenue	(V-J1)	13,177.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		1,303,070.73
	1. Elementary County BASE Distribution	(V-L1)	1,303,070.73	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,723,893.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,283.35
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	8,283.35	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		110,378.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		22.34
	1. District Property Tax Levy Mills	(V-S1)	22.34	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		22.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

01 General Fund

Adopted Budget	0001	3,834,271.91

Budget Uses

Expenditure Budget	0002	3,834,271.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,809.18
Direct State Aid	3110	1,605,256.25
Quality Educator	3111	470,013.44
At Risk Student	3112	61,279.74
Indian Education For All	3113	12,464.01
American Indian Achievement Gap	3114	104,960.00
State Special Education Allowable Cost Payment to Districts	3115	135,928.74
Data For Achievement	3116	11,934.54
Elementary County BASE Distribution	2250	1,303,070.73
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	181.69
Interest Earnings	1510	12,995.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,283.35
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	102,114.75
Total Estimated Revenues to Fund Adopted Budget			0004	3,834,271.91
Estimated Revenues Exceeding Adopted Budget			0004a	20.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,689.97
Contingency	0006	1,169.00
Over-Schedule	0011	102,141.03
Fund Balance for Budget	TFS48	46,278.96
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	23,278.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,239.51
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,214.74
State - On-Schedule Transportation Reimbursement	3210	9,644.22
District Tax Levy	1110	76,622.57
District Mills	999	16.77
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	313,000.00

Budget Uses

Expenditure Budget	0002	313,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	436,207.00
Operating Reserve	0961	199,982.90
Unreserved Fund Balance Reappropriated	0970	236,224.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,574.10
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,201.80
District Mills	999	13.39
Total Estimated Revenues to Fund Adopted Budget	0004	313,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 Bluebird Yellow Bus	2027	182,260.00	0.00	36,452.00	36,452.00
2016 MCI BUS J4500	2026	57,500.00	0.00	11,500.00	0.00
2022 Chevrolet Express Bus Yellow	2023	47,637.00	28,582.20	9,527.40	9,527.40
2023 Chevrolet Microbird White	2023	62,645.00	0.00	12,529.00	0.00
2019 Bluebird Yellow Bus	2019	76,112.00	91,334.40	15,222.40	15,222.40
REI BUS CAMERA SYSTEM	2018	4,775.76	7,163.64	N/A	NA
2018 BLUEBIRD - BUS #2	2017	67,955.00	101,932.50	N/A	NA
2016 BLUEBIRD	2015	103,500.00	155,250.00	N/A	NA
Total					61,201.80

13 Tuition Fund

Adopted Budget	0001	66,890.00

Budget Uses

Expenditure Budget	0002	66,890.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,568.43
Unreserved Fund Balance Reappropriated	0970	8,568.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,321.57
District Mills	999	12.76
Total Estimated Revenues to Fund Adopted Budget	0004	66,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	900,000.00

Budget Uses

Expenditure Budget	0002	900,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,835.67
Operating Reserve	0961	175,835.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	900,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,360.48

Budget Uses

Expenditure Budget	0002	3,360.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,706.44
Operating Reserve	0961	10,706.44
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	221.72
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,138.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,360.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,462.64

Budget Uses

Expenditure Budget	0002	6,462.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,677.39
Operating Reserve	0961	166,677.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,462.64
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,462.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-13799789

61 Building Reserve Fund

Adopted Budget		0001	113,317.43

Budget Uses

Expenditure Budget		0002	113,317.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	411,551.43
Operating Reserve		0961	411,551.43
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,702.43
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,714.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	19,900.32
District Mills		999	4.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.36
Total Estimated Revenues to Fund Adopted Budget		0004	113,317.43

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	217	8,275,276

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,490,805.74	249,080.00	10%	10.00%	20,282.89	2,090,463.06	380,059.79	45.93
10 Transportation	78,000.00	15,600.00	20%	20.00%	29,345.76	24,708.14	23,946.10	2.89
11 Bus Depreciation Reserve	252,303.00	333,900.44	N/A	132.34%	200,359.04	20,125.76	31,818.20	3.84
13 Tuition	14,188.00		N/A		3,320.02	10,867.98	0.00	0.00
14 Retirement	420,000.00	84,000.00	20%	20.00%	96,585.57	323,414.43		
17 Adult Education	31,000.00	10,850.00	35%	35.00%	14,227.31	1,175.23	15,597.46	1.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,930.89	7,413.56	N/A	383.95%	0.00	1,930.89	0.00	0.00
29 Flexibility	17,856.45	456,016.04	N/A	2553.79%	0.00	17,856.45	0.00	0.00
61 Building Reserve	125,387.45	300,000.67	N/A	239.26%	42,921.00	69,544.45	12,922.00	1.56
Total of All Funds	3,431,471.53	1,456,860.71			407,041.59	2,560,086.39	464,343.55	56.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 217

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	993,526.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,813.92
D.	At Risk Student	(I-D)	22,637.03
E.	Indian Education For All	(I-E)	5,670.21
F.	American Indian Achievement Gap	(I-F)	48,128.00
G.	Data For Achievement	(I-G)	5,429.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,755.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	214
B.	BASE Budget Limit	(II-B)	2,005,384.16
C.	Maximum Budget Limit	(II-C)	2,447,374.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,385,443.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,088,059.48
H.	Maximum Budget Limit	(II-H)	2,549,654.73
I.	Highest Budget Without a Vote	(II-I)	2,490,805.74
J.	Highest Budget	(II-J)	2,549,654.73
K.	Highest Voted Amount	(II-K)	58,848.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,490,805.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,080.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,282.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	787.49	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,495.40	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		269,362.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,490,805.74
1.	BASE Budget Limit	(V-A1)	2,088,059.48	
2.	Over-BASE Budget	(V-A2)	402,746.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		993,526.34
1.	Direct State Aid Paid By State	(V-B1)	993,526.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,813.92
D.	At Risk Student	(V-D)		22,637.03
E.	Indian Education For All	(V-E)		5,670.21
F.	American Indian Achievement Gap	(V-F)		48,128.00
G.	Data For Achievement	(V-G)		5,429.34
H.	Special Education Allowable Cost Payment	(V-H)		48,755.56
I.	Remaining Fund Balance Available	(V-I)		19,495.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,619.97
1.	Actual Non-Levy Revenue	(V-J1)	8,619.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		775,983.71
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	775,983.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,088,059.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,686.47
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	787.49	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	21,898.98	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		402,746.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		45.93
1.	District Property Tax Levy Mills	(V-S1)	45.93	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		45.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

01 General Fund

Adopted Budget	0001	2,490,805.74

Budget Uses

Expenditure Budget	0002	2,490,805.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,282.89
Direct State Aid	3110	993,526.34
Quality Educator	3111	159,813.92
At Risk Student	3112	22,637.03
Indian Education For All	3113	5,670.21
American Indian Achievement Gap	3114	48,128.00
State Special Education Allowable Cost Payment to Districts	3115	48,755.56
Data For Achievement	3116	5,429.34
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	775,983.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	241.87
Interest Earnings	1510	8,378.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,898.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	380,059.79
Total Estimated Revenues to Fund Adopted Budget			0004	2,490,805.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,000.00

Budget Uses

Expenditure Budget	0002	78,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,611.40
Contingency	0006	2,061.14
Over-Schedule	0011	55,327.46
Fund Balance for Budget	TFS48	44,945.76
Operating Reserve	0961	15,600.00
Unreserved Fund Balance Reappropriated	0970	29,345.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,035.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,668.13
State - On-Schedule Transportation Reimbursement	3210	17,004.42
District Tax Levy	1110	23,946.10
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	78,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	252,303.00

Budget Uses

Expenditure Budget	0002	252,303.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	534,259.48
Operating Reserve	0961	333,900.44
Unreserved Fund Balance Reappropriated	0970	200,359.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,125.76
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,818.20
District Mills	999	3.84
Total Estimated Revenues to Fund Adopted Budget	0004	252,303.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2027 BLUEBIRD YELLOW BUS	2027	98,140.00	0.00	19,628.00	19,628.00
2016 MCI J4500 BUS	2026	172,500.00	0.00	34,500.00	0.00
2022 Chevrolet Express Bus Yellow	2023	23,463.00	14,077.20	4,692.60	4,692.60
2023 Chevrolet Microbird White	2023	30,855.00	0.00	6,171.00	0.00
2019 BLUEBIRD YELLOW BUS	2019	37,488.00	44,985.60	7,497.60	7,497.60
REI BUS CAMERA SYSTEM	2018	2,352.24	3,528.36	N/A	NA
2018 BLUEBIRD - BUS #2	2017	33,545.00	50,317.50	N/A	NA
2017 Bluebird White Bus	2016	185,500.00	278,250.00	N/A	NA
2016 BLUEBIRD	2015	34,500.00	51,750.00	N/A	NA
Total					31,818.20

13 Tuition Fund

Adopted Budget	0001	14,188.00

Budget Uses

Expenditure Budget	0002	14,188.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,320.02
Unreserved Fund Balance Reappropriated	0970	3,320.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	10,867.98
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,188.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0781 Wolf Point H S

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14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	180,585.57
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	96,585.57

Estimated Funding Sources

Interest Earnings	1510	5,150.21
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	318,264.22
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,077.31
Operating Reserve	0961	10,850.00
Unreserved Fund Balance Reappropriated	0970	14,227.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	198.70
Interest Earnings	1510	976.53
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,597.46
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,930.89

Budget Uses

Expenditure Budget	0002	1,930.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,413.56
Operating Reserve	0961	7,413.56
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	170.93
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,759.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,930.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,856.45

Budget Uses

Expenditure Budget	0002	17,856.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	456,016.04
Operating Reserve	0961	456,016.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17,856.45
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,856.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-75881520

61 Building Reserve Fund

Adopted Budget	0001	125,387.45

Budget Uses

Expenditure Budget	0002	125,387.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,921.67
Operating Reserve	0961	300,000.67
Unreserved Fund Balance Reappropriated	0970	42,921.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	17,856.45
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	51,688.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	12,922.00
District Mills	999	1.56
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	125,387.45

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	51	N/A	1,453,457

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Jan Henderson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	562,353.46	46,142.83	10%	8.21%	0.00	510,229.84	52,123.62	35.86
10 Transportation	94,199.23	18,839.85	20%	20.00%	3,267.33	44,903.16	46,028.74	31.67
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,900.00		N/A		76.25	0.00	1,823.75	1.25
14 Retirement	64,124.72	12,824.94	20%	20.00%	11,501.57	52,623.15		
17 Adult Education	1,641.48	0.00	35%	0.00%	1,641.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,649.40	0.00	N/A	0.00%	1,234.84	414.56	10,000.00	6.88
29 Flexibility	4.27	0.00	N/A	0.00%	4.27	0.00	0.00	0.00
61 Building Reserve	69,740.41	0.00	N/A	0.00%	24,680.41	36,048.00	9,012.00	6.20
Total of All Funds	805,612.97	77,807.62			42,406.15	644,218.71	118,988.11	81.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	47
M1	WOODMAN 7-8	4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	239,676.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,232.64
D.	At Risk Student	(I-D)	2,046.09
E.	Indian Education For All	(I-E)	1,332.63
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,276.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,614.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,864.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	442,326.27
C.	Maximum Budget Limit	(II-C)	555,457.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	494,449.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	491,844.88
H.	Maximum Budget Limit	(II-H)	620,649.31
I.	Highest Budget Without a Vote	(II-I)	562,353.46
J.	Highest Budget	(II-J)	620,649.31
K.	Highest Voted Amount	(II-K)	58,295.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	562,353.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,142.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		46,142.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		562,353.46
1.	BASE Budget Limit	(V-A1)	491,844.88	
2.	Over-BASE Budget	(V-A2)	70,508.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		239,676.85
1.	Direct State Aid Paid By State	(V-B1)	239,676.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,232.64
D.	At Risk Student	(V-D)		2,046.09
E.	Indian Education For All	(V-E)		1,332.63
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,276.02
H.	Special Education Allowable Cost Payment	(V-H)		10,614.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,177.61
1.	Actual Non-Levy Revenue	(V-J1)	1,177.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		193,488.90
1.	Elementary County BASE Distribution	(V-L1)	193,488.91	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		491,844.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.01
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		18,384.95
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

5.	Tuition	(V-O5)	18,384.95	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		70,508.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		35.86
1.	District Property Tax Levy Mills	(V-S1)	35.86	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		35.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	562,353.46

Budget Uses

Expenditure Budget	0002	562,353.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	239,676.85
Quality Educator	3111	42,232.64
At Risk Student	3112	2,046.09
Indian Education For All	3113	1,332.63
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,614.14
Data For Achievement	3116	1,276.02
Elementary County BASE Distribution	2250	193,488.91
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,177.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
32 Missoula
0591 Woodman Elem

Submit ID: 0591-55982780

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	18,384.95
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	52,123.62
Total Estimated Revenues to Fund Adopted Budget			0004	562,353.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	94,199.23

Budget Uses

Expenditure Budget	0002	94,199.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,821.06
Contingency	0006	4,082.11
Over-Schedule	0011	49,296.06
Fund Balance for Budget	TFS48	22,107.18
Operating Reserve	0961	18,839.85
Unreserved Fund Balance Reappropriated	0970	3,267.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,225.79
State - On-Schedule Transportation Reimbursement	3210	33,677.37
District Tax Levy	1110	46,028.74
District Mills	999	31.67
Total Estimated Revenues to Fund Adopted Budget	0004	94,199.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

13 Tuition Fund

Adopted Budget	0001	1,900.00

Budget Uses

Expenditure Budget	0002	1,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76.25
Unreserved Fund Balance Reappropriated	0970	76.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,823.75
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	1,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

14 Retirement Fund

Adopted Budget	0001	64,124.72

Budget Uses

Expenditure Budget	0002	64,124.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,326.51
Operating Reserve	0961	12,824.94
Unreserved Fund Balance Reappropriated	0970	11,501.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,623.15
Total Estimated Revenues to Fund Adopted Budget	0004	64,124.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,641.48

Budget Uses

Expenditure Budget	0002	1,641.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,641.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,641.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,641.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,649.40

Budget Uses

Expenditure Budget	0002	11,649.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,234.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,234.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	414.56
District Tax Levy	1110	10,000.00
District Mills	999	6.88
Total Estimated Revenues to Fund Adopted Budget	0004	11,649.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.27

Budget Uses

Expenditure Budget	0002	4.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

32 Missoula

0591 Woodman Elem

Submit ID: 0591-55982780

61 Building Reserve Fund

Adopted Budget	0001	69,740.41

Budget Uses

Expenditure Budget	0002	69,740.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,680.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,680.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	36,048.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)	0.00	
District Tax Levy	1110	9,012.00
District Mills	999	6.20
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	6.20
Total Estimated Revenues to Fund Adopted Budget	0004	69,740.41

Budget Report
FY 2027

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-69040213

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	N/A	1,353,436

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Latanah Jefferson

(Signature) (Date)

Chairperson, School Trustees: Beverly Shane

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-69040213

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	765,069.46	75,737.04	10%	9.90%	0.00	737,834.50	27,234.96	20.12
10 Transportation	142,500.00	28,285.63	20%	19.85%	0.00	15,290.00	127,210.00	93.99
11 Bus Depreciation Reserve	146,709.42	0.00	N/A	0.00%	120,109.42	0.00	26,600.00	19.65
13 Tuition	60,500.00		N/A		3,004.20	0.00	57,495.80	42.48
14 Retirement	224,020.00	44,804.00	20%	20.00%	121,720.52	102,299.48		
17 Adult Education	4,300.00	0.00	35%	0.00%	3,285.54	0.00	1,014.46	0.75
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,677.65	0.00	N/A	0.00%	2,055.75	621.90	0.00	0.00
29 Flexibility	1.88	0.00	N/A	0.00%	1.88	0.00	0.00	0.00
61 Building Reserve	170,925.98	0.00	N/A	0.00%	121,150.98	39,775.00	10,000.00	7.39
Total of All Funds	1,516,704.39	148,826.67			371,328.29	895,820.88	249,555.22	184.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

02 Big Horn

0026 Wyola Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	58 *
M1	WYOLA 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	337,580.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,128.00
D.	At Risk Student	(I-D)	9,251.72
E.	Indian Education For All	(I-E)	2,064.27
F.	American Indian Achievement Gap	(I-F)	18,944.00
G.	Data For Achievement	(I-G)	1,976.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,104.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,381.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	85
B.	BASE Budget Limit	(II-B)	766,017.47
C.	Maximum Budget Limit	(II-C)	932,079.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	793,252.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	737,834.50
H.	Maximum Budget Limit	(II-H)	897,797.30
I.	Highest Budget Without a Vote	(II-I)	765,069.46
J.	Highest Budget	(II-J)	897,797.30
K.	Highest Voted Amount	(II-K)	132,727.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	765,069.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,737.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,737.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		765,069.46
1.	BASE Budget Limit	(V-A1)	737,834.50	
2.	Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		337,580.39
1.	Direct State Aid Paid By State	(V-B1)	337,580.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,128.00
D.	At Risk Student	(V-D)		9,251.72
E.	Indian Education For All	(V-E)		2,064.27
F.	American Indian Achievement Gap	(V-F)		18,944.00
G.	Data For Achievement	(V-G)		1,976.58
H.	Special Education Allowable Cost Payment	(V-H)		21,104.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		276,784.75
1.	Elementary County BASE Distribution	(V-L1)	276,784.75	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		737,834.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		20.12
	1. District Property Tax Levy Mills	(V-S1)	20.12	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		20.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027
02 Big Horn
0026 Wyola Elem

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01 General Fund

Adopted Budget	0001	765,069.46

Budget Uses

Expenditure Budget	0002	765,069.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	337,580.39
Quality Educator	3111	70,128.00
At Risk Student	3112	9,251.72
Indian Education For All	3113	2,064.27
American Indian Achievement Gap	3114	18,944.00
State Special Education Allowable Cost Payment to Districts	3115	21,104.79
Data For Achievement	3116	1,976.58
Elementary County BASE Distribution	2250	276,784.75
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	27,234.96
Total Estimated Revenues to Fund Adopted Budget			0004	765,069.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	142,500.00

Budget Uses

Expenditure Budget	0002	142,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,900.00
Contingency	0006	1,390.00
Over-Schedule	0011	127,210.00
Fund Balance for Budget	TFS48	28,285.63
Operating Reserve	0961	28,285.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,822.50
State - On-Schedule Transportation Reimbursement	3210	11,467.50
District Tax Levy	1110	127,210.00
District Mills	999	93.99
Total Estimated Revenues to Fund Adopted Budget	0004	142,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	146,709.42

Budget Uses

Expenditure Budget	0002	146,709.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,109.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,109.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,600.00
District Mills	999	19.65
Total Estimated Revenues to Fund Adopted Budget	0004	146,709.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Class V Bus	2026	100,000.00	0.00	20,000.00	10,000.00
2017 Thomas	2016	83,000.00	86,700.00	16,600.00	16,600.00
2013 Thomas C2	2012	83,850.00	125,775.00	N/A	NA
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					26,600.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	60,500.00

Budget Uses

Expenditure Budget	0002	60,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,004.20
Unreserved Fund Balance Reappropriated	0970	3,004.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,495.80
District Mills	999	42.48
Total Estimated Revenues to Fund Adopted Budget	0004	60,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	224,020.00

Budget Uses

Expenditure Budget	0002	224,020.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,524.52
Operating Reserve	0961	44,804.00
Unreserved Fund Balance Reappropriated	0970	121,720.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,299.48
Total Estimated Revenues to Fund Adopted Budget	0004	224,020.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,300.00

Budget Uses

Expenditure Budget	0002	4,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,285.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,285.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,014.46
District Mills	999	0.75
Total Estimated Revenues to Fund Adopted Budget	0004	4,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,677.65

Budget Uses

Expenditure Budget	0002	2,677.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,055.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,055.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	621.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,677.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.88

Budget Uses

Expenditure Budget	0002	1.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	170,925.98

Budget Uses

Expenditure Budget		0002	170,925.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	121,150.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	121,150.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,775.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	10,000.00
District Mills		999	7.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.39
Total Estimated Revenues to Fund Adopted Budget		0004	170,925.98

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	2,097,684

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Rebo

(Signature) (Date)

Chairperson, School Trustees: Pamela Fuqua

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	137,432.92	12,507.12	10%	9.10%	0.00	118,415.81	19,017.11	9.07
10 Transportation	2,750.75	550.15	20%	20.00%	1,236.29	1,514.46	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	31,967.87		N/A		0.00	0.00	31,967.87	15.24
14 Retirement	19,091.67	3,818.33	20%	20.00%	3,331.25	15,760.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,381.81	0.00	N/A	0.00%	0.00	99.81	9,282.00	4.42
29 Flexibility	1,219.41	0.00	N/A	0.00%	1,219.41	0.00	0.00	0.00
61 Building Reserve	129,855.98	0.00	N/A	0.00%	89,165.98	32,552.00	8,138.00	3.88
Total of All Funds	331,700.41	16,875.60			94,952.93	168,342.50	68,404.98	32.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,876.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,584.00
D.	At Risk Student	(I-D)	1,833.38
E.	Indian Education For All	(I-E)	235.17
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	225.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,516.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	505.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	98,305.90
C.	Maximum Budget Limit	(II-C)	119,636.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	117,531.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	118,415.81
H.	Maximum Budget Limit	(II-H)	145,113.48
I.	Highest Budget Without a Vote	(II-I)	137,432.92
J.	Highest Budget	(II-J)	145,113.48
K.	Highest Voted Amount	(II-K)	7,680.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	137,432.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,507.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,507.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		137,432.92
1.	BASE Budget Limit	(V-A1)	118,415.81	
2.	Over-BASE Budget	(V-A2)	19,017.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,876.31
1.	Direct State Aid Paid By State	(V-B1)	54,876.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,584.00
D.	At Risk Student	(V-D)		1,833.38
E.	Indian Education For All	(V-E)		235.17
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		225.18
H.	Special Education Allowable Cost Payment	(V-H)		1,516.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,588.04
1.	Actual Non-Levy Revenue	(V-J1)	2,588.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		41,557.14
1.	Elementary County BASE Distribution	(V-L1)	41,557.14	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		118,415.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	0.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,017.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		9.07
	1. District Property Tax Levy Mills	(V-S1)	9.07	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		9.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

01 General Fund

Adopted Budget	0001	137,432.92

Budget Uses

Expenditure Budget	0002	137,432.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	54,876.31
Quality Educator	3111	15,584.00
At Risk Student	3112	1,833.38
Indian Education For All	3113	235.17
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,516.59
Data For Achievement	3116	225.18
Elementary County BASE Distribution	2250	41,557.14
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,873.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	715.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
27 Lincoln

0533 Yaak Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	19,017.11		
District Tax Levy			1110	19,017.11
Total Estimated Revenues to Fund Adopted Budget			0004	137,432.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,750.75

Budget Uses

Expenditure Budget	0002	2,750.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,500.68
Contingency	0006	250.07
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,786.44
Operating Reserve	0961	550.15
Unreserved Fund Balance Reappropriated	0970	1,236.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	1,514.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,750.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	31,967.87

Budget Uses

Expenditure Budget	0002	31,967.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,967.87
District Mills	999	15.24
Total Estimated Revenues to Fund Adopted Budget	0004	31,967.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,091.67

Budget Uses

Expenditure Budget	0002	19,091.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,149.58
Operating Reserve	0961	3,818.33
Unreserved Fund Balance Reappropriated	0970	3,331.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,760.42
Total Estimated Revenues to Fund Adopted Budget	0004	19,091.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,381.81

Budget Uses

Expenditure Budget	0002	9,381.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	99.81
District Tax Levy	1110	9,282.00
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	9,381.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

29 Flexibility Fund

Adopted Budget	0001	1,219.41

Budget Uses

Expenditure Budget	0002	1,219.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,219.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,219.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,219.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-67237565

61 Building Reserve Fund

Adopted Budget		0001	129,855.98

Budget Uses

Expenditure Budget		0002	129,855.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	89,165.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	89,165.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,552.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	8,138.00
District Mills		999	3.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.88
Total Estimated Revenues to Fund Adopted Budget		0004	129,855.98

Budget Report
FY 2027

56 Yellowstone

Submit ID: 1196-22890634

1196 Yellowstone Academy Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 54	N/A	12,070

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: John Boeder

(Signature) (Date)

County Superintendent: Hank Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

56 Yellowstone

Submit ID: 1196-22890634

1196 Yellowstone Academy Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	778,984.23	59,863.84	10%	7.68%	0.00	778,984.23	0.00	0.00
10 Transportation	0.96	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	240,000.00	48,000.00	20%	20.00%	44,624.59	195,375.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,082.23	0.00	N/A	0.00%	7,535.93	546.30	0.00	0.00
29 Flexibility	9.60	0.00	N/A	0.00%	9.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,027,077.02	107,863.84			52,171.08	974,905.94	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

56 Yellowstone

Submit ID: 1196-22890634

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER K-6	33 *
M1	YELLOWSTONE ACAD 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	262,909.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	132,074.40
D.	At Risk Student	(I-D)	29,352.60
E.	Indian Education For All	(I-E)	1,411.02
F.	American Indian Achievement Gap	(I-F)	1,280.00
G.	Data For Achievement	(I-G)	1,351.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,919.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,639.99
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	649,418.36
C.	Maximum Budget Limit	(II-C)	782,292.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	649,418.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	648,143.77
H.	Maximum Budget Limit	(II-H)	778,984.23
I.	Highest Budget Without a Vote	(II-I)	778,984.23
J.	Highest Budget	(II-J)	778,984.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	778,984.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			59,863.84
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			59,863.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			778,984.23
	1. BASE Budget Limit	(V-A1)	648,143.77		
	2. Over-BASE Budget	(V-A2)	130,840.46		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			262,909.04
	1. Direct State Aid Paid By State	(V-B1)	262,909.04		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			132,074.40
D.	At Risk Student	(V-D)			29,352.60
E.	Indian Education For All	(V-E)			1,411.02
F.	American Indian Achievement Gap	(V-F)			1,280.00
G.	Data For Achievement	(V-G)			1,351.08
H.	Special Education Allowable Cost Payment	(V-H)			7,919.97
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			2,981.80
	1. Actual Non-Levy Revenue	(V-J1)	2,981.80		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Requirements	(V-L)			208,863.86
	1. Elementary County BASE Distribution	(V-L1)	208,863.86		
	2. High School County BASE Distribution	(V-L2)	0.00		
M.	**Subtotal of BASE Budget Revenue	(V-M)			648,143.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			130,840.46
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		
	3. Oil & Gas Revenues	(V-O3)	0.00		
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00		

5.	Tuition	(V-O5)	130,840.46	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		130,840.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		0.00
1.	District Property Tax Levy Mills	(V-S1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2027

56 Yellowstone

Submit ID: 1196-22890634

1196 Yellowstone Academy Elem

01 General Fund

Adopted Budget	0001	778,984.23

Budget Uses

Expenditure Budget	0002	778,984.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	262,909.04
Quality Educator	3111	132,074.40
At Risk Student	3112	29,352.60
Indian Education For All	3113	1,411.02
American Indian Achievement Gap	3114	1,280.00
State Special Education Allowable Cost Payment to Districts	3115	7,919.97
Data For Achievement	3116	1,351.08
Elementary County BASE Distribution	2250	208,863.86
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,981.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	130,840.46
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	778,984.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.96

Budget Uses

Expenditure Budget	0002	0.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.96
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027

56 Yellowstone

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1196 Yellowstone Academy Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

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14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,624.59
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	44,624.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,375.41
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,082.23

Budget Uses

Expenditure Budget	0002	8,082.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,535.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,535.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	546.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,082.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.60

Budget Uses

Expenditure Budget	0002	9.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

56 Yellowstone

Submit ID: 1196-22890634

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

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Submit ID: 1196-22890634

1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2027

03 Blaine

0034 Zurich Elem

Submit ID: 0034-97812071

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 24	N/A	2,097,716

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elizabeth Carter

(Signature) (Date)

Chairperson, School Trustees: Isaac Drugge

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2027

03 Blaine

0034 Zurich Elem

Submit ID: 0034-97812071

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	288,536.13	19,278.32	10%	6.68%	0.00	227,335.84	61,200.29	29.17
10 Transportation	61,000.00	12,200.00	20%	20.00%	1,960.49	42,923.75	16,115.76	7.68
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	40,000.00		N/A		293.25	0.00	39,706.75	18.93
14 Retirement	38,000.00	7,600.00	20%	20.00%	826.85	37,173.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	181.79	1,306.33	N/A	718.59%	0.00	181.79	0.00	0.00
29 Flexibility	270,904.50	0.00	N/A	0.00%	270,904.50	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	698,622.42	40,384.65			273,985.09	307,614.53	117,022.80	55.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

03 Blaine

0034 Zurich Elem

Submit ID: 0034-97812071

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	99,718.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,324.00
D.	At Risk Student	(I-D)	3,964.05
E.	Indian Education For All	(I-E)	627.12
F.	American Indian Achievement Gap	(I-F)	1,536.00
G.	Data For Achievement	(I-G)	600.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,370.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,123.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	223,413.32
C.	Maximum Budget Limit	(II-C)	273,503.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,612.12
E.	Adopted Budget	(II-E)	285,025.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	215,685.53
H.	Maximum Budget Limit	(II-H)	262,998.25
I.	Highest Budget Without a Vote	(II-I)	288,536.13
J.	Highest Budget	(II-J)	289,005.87
K.	Highest Voted Amount	(II-K)	469.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	288,536.13

Budget Report
FY 2027

03 Blaine

0034 Zurich Elem

Submit ID: 0034-97812071

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,278.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,278.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		288,536.13
	1. BASE Budget Limit	(V-A1)	215,685.53	
	2. Over-BASE Budget	(V-A2)	72,850.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		99,718.01
	1. Direct State Aid Paid By State	(V-B1)	99,718.01	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,324.00
D.	At Risk Student	(V-D)		3,964.05
E.	Indian Education For All	(V-E)		627.12
F.	American Indian Achievement Gap	(V-F)		1,536.00
G.	Data For Achievement	(V-G)		600.48
H.	Special Education Allowable Cost Payment	(V-H)		3,370.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,656.48
	1. Actual Non-Levy Revenue	(V-J1)	1,656.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		78,889.19
	1. Elementary County BASE Distribution	(V-L1)	78,889.19	
	2. High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		215,685.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		11,650.31
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	10,000.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	1,650.31	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		61,200.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		72,850.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		29.17
	1. District Property Tax Levy Mills	(V-S1)	29.17	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		29.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	288,536.13

Budget Uses

Expenditure Budget	0002	288,536.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	99,718.01
Quality Educator	3111	25,324.00
At Risk Student	3112	3,964.05
Indian Education For All	3113	627.12
American Indian Achievement Gap	3114	1,536.00
State Special Education Allowable Cost Payment to Districts	3115	3,370.20
Data For Achievement	3116	600.48
Elementary County BASE Distribution	2250	78,889.19
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	956.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	700.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	10,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,650.31
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
Over-BASE Levy	1110(c)	61,200.29		
District Tax Levy			1110	61,200.29
Total Estimated Revenues to Fund Adopted Budget			0004	288,536.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,930.67
Contingency	0006	2,993.07
Over-Schedule	0011	28,076.26
Fund Balance for Budget	TFS48	14,160.49
Operating Reserve	0961	12,200.00
Unreserved Fund Balance Reappropriated	0970	1,960.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,230.93
State - On-Schedule Transportation Reimbursement	3210	24,692.82
District Tax Levy	1110	16,115.76
District Mills	999	7.68
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293.25
Unreserved Fund Balance Reappropriated	0970	293.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,706.75
District Mills	999	18.93
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,426.85
Operating Reserve	0961	7,600.00
Unreserved Fund Balance Reappropriated	0970	826.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	37,173.15
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	181.79

Budget Uses

Expenditure Budget	0002	181.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,306.33
Operating Reserve	0961	1,306.33
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	181.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	270,904.50

Budget Uses

Expenditure Budget	0002	270,904.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	270,904.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270,904.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	270,904.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy 1110(a)		0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00